

City of **Wyoming** Michigan

# Annual Budget **2021-2022**



# Budget Message

To Mayor Poll and Members of the Wyoming City Council,

On behalf of the entire City staff and administration, I present to you the recommended fiscal year 2021-22 Annual Budget for all funds and operations of the City of Wyoming. This year's fiscal plan reflects a budget that stays the course and enables us to provide the high-quality services our residents and other community members have come to expect. As has been our practice for the past several years, all asset management goals for water, sewer and street infrastructure are met and contributions to the City's pension and OPEB plans meet 100% of actuarial requirements. While these goals may not be as noticeable as infrastructure improvements such as building a park, paving a road or some other project, they represent sound financial management and a continuing commitment to minimize future financial complications. I continue to believe the City of Wyoming exists in a stable financial environment.

Our team of department heads and supervisors continue to do an outstanding job of managing rapidly expanding needs while keeping staff and residents safe and providing services at a level that is unmatched by most similar communities. When comparing our community with others of similar size, Wyoming residents enjoy some of the lowest costs, when based on tax bills and utility expenses, in Michigan on a per capita basis.

As we work through the final steps in budget preparation, our City, state, and country are just beginning to emerge from COVID-19 pandemic shutdowns and staff and community members are continuing to be vaccinated. Yet, at the time of the budget presentation and approval, our community, state, and country continue to deal with unknowns.

Here is what we do know: City tax revenues are secure for this budget year, with assessments set December 31, 2020. This year, we anticipated an approximate 4% increase in taxable values, with cost of living accounting for roughly 1.4% of that increase and the rest driven by new construction and uncapping related to new property purchases. State shared revenue for this fiscal year appears to be holding steady with a slight uptick due to pandemic impacts being less severe than anticipated. Road funds derived from gas tax revenues and other revenue sources continue to be below 2019 projections. However, they have not declined at the rate originally anticipated at the start of the pandemic. Finally, we are continuing with our philosophy of incremental annual water and sewer fee increases and we continue to meet bond coverage requirements.

This year's fiscal plan includes estimated revenues and expenditures for each fund and component unit the City administers, as well as a summary of all budgeted funds. It also includes information on previous expenditure trends and notable expenditures planned for the next fiscal year.

As presented, the budget includes all known sources of revenue and expenditures. No millage increase is anticipated. Instead, we expect to see a small millage reduction as a result of a Headlee rollback. As is our annual practice, we have included an increase for water and sewer service that is slightly higher than the cost of living at 3.28%. No other significant changes to user fees are anticipated.

On the revenue side in the General Fund, our major concern is the pandemic's impact on commercial property tax values. We believe the commercial class of properties, specifically office, hotels, and restaurants, have been the hardest hit by pandemic shutdowns. Questions remain whether the office environment we once knew will continue after all restrictions are lifted. Currently, restaurants are limited to 50% capacity and have been closed for extended periods this past year. We are aware of some permanent closures and wonder whether these properties will be sold for the same or different uses in the future. Finally, the lodging industry has also suffered significant losses this past year. Limitations on business travel, no large sporting events or concerts and no family gatherings have all contributed to losses in the lodging industry and restaurant industry.

We are attempting to forecast the losses we can expect from these industries in the next few years. As we have learned previously, economic declines in property values have a long tail and our ability to rebound as a property tax-funded community from losses in property values are severely stunted by state laws. The Headlee Amendment that, among other things, caps the amount of revenue a millage can collect to the amount it originally generated plus inflation, and Proposition A, which limits growth in individual properties to the lesser of inflation or 5%, are particularly impactful. The result is the City's revenue growth from property taxes is based on inflation – not growth in our tax base. For example, during the Great Recession that began in December 2007, Wyoming's tax base decreased \$417 million, or nearly 18%, and only this year – 15 years later – has our taxable value recovered to pre-recession levels. While the impact of the COVID-19 pandemic on our taxable value will not be near the impact of the Great Recession, the lesson of a long recovery is still applicable.

In the previous fiscal year, we received several grants through the Coronavirus Aid, Relief and Economic Security (CARES) Act. These funds were used to reimburse the City for police and fire wages and for purchases of personal protective equipment (PPE) in all departments during the first few months of the pandemic. As a result of receiving these funds to offset additional costs related to the pandemic, we were able to set aside money to support a contract with Axion for

police body cameras, in-vehicle cameras and associated equipment for the next 10 years. During the next fiscal year, we expect to receive additional stimulus funding from the federal government through the American Rescue Plan Act. At the time of this writing, we are awaiting information on how these funds can be spent and we hope to have a plan by the end of summer 2021.

As a result of these grants, fund balances will look inflated. However, it is important to note CARES Act funding is one-time, restricted and cannot be used to support standard operations. Similarly, the American Rescue Plan Act is one-time and restricted funding.

On the expense side, we are budgeting for 100 percent of staff costs as we plan to fill all the retirements expected during the upcoming fiscal year. By budgeting 100% of all personnel costs, we naturally create some budget "slack." Often with retirements, we immediately post a position and attempt to fill it. In many cases, the position is vacant only a week or a few weeks. However, in some cases, the position may remain vacant for an extended period due to lack of acceptable candidates or other similar reasons. This results in budget savings. One solution is to budget overlap so a person can be hired before the employee leaves. We are able to do this in some cases, however, we often don't have the time to prepare or budget for it.

This year, we are taking an alternative approach. We have included four police positions in the fiscal plan that are unbudgeted. Based on the size and number of employees in the Police Department, we believe the budget "slack" created in this department alone will cover the costs of these new officers. This approach is being used to address some staffing shortages in the Police Department, immediately filling a gap when someone retires as good police officer candidates are getting harder and harder to find. . It is a good time to try this hiring approach with the projected rate of future retirements. It also allows us to correct this staffing model if we find funding does not support these officers and enables us to leverage funds more aggressively.

We are projecting a small deficit at the end of this fiscal year in the General Fund. However, as is our usual practice, the expenses that create this deficit are tied to one-time capital needs. Most of these needs relate to updating equipment in the public safety area. We also are adding some significant funding for much-needed upgrades to our technology infrastructure. Over the next three years, our plan is to catch up on asset management needs related to technology. At the end of the year, we do not anticipate the difference between budget and actual to be so dramatic.

## City of Wyoming's Fiscal Situation

As indicated previously, I continue to believe the City of Wyoming exists in a stable financial environment. I do not foresee a significant reduction in home values like the recession in 2008-09. However, we remain concerned about the commercial property class and we will continue to monitor appeals to the State Tax Commission to prepare for potential future reductions. In addition, revenue sharing remains a concern due to the pandemic and its effect on state government. Revenue sharing is derived from the state sales tax. Any disruption in the economy can result in reductions in revenue to shore up state programs, as has happened in the past. While Wyoming does have a stable financial environment, we continue to be fully aware of the pandemic and the precarious nature this leaves our economy in. I will continue to protect our fund balances throughout the City to weather whatever economic storm lies ahead.

Public Safety and our ability to provide high-quality public safety services remain our largest concern. With each passing day, the complexities of police and fire work are taking their toll on public safety staff. On the police side, we are finding that not only is the call volume increasing but the complexities of the calls are also increasing. Due to the increased call volume, we do little traffic enforcement on a regular basis. Most of our staff hours are spent responding to calls and the accompanying paperwork related to those calls. In addition to pandemic-related issues, opioid cases continue to be a problem. Most notable this past year were the number of shots fired calls for service, which nearly doubled in 2020, along with a record number of homicides. In all cases, the staff hours dedicated to these complex calls are draining our resources.

On the fire side, it is more of the same: Our firefighters are responding to a record number of calls. Fire scenes are more complex when dealing with chemicals and different substances. With the high rate of medical calls, there are not enough fire personnel available to answer calls, resulting in increased use of mutual aid response. I know in the past Council members have indicated they are OK with mutual aid handling those calls; however, our neighboring communities are not. Mutual aid during a major fire is understood by all fire departments – mutual aid to handle the normal calls for service is not. In effect, we are being subsidized by other communities.

The last budget area that is struggling to keep up is Park capital projects. In this proposed budget, nearly 100% of the capital funds are coming from the Library/Parks capital fund. Once again, you may assume this is acceptable. However, it should be noted this budget does not include funding for capital improvements at our 20-year-old library, which will have more maintenance and capital needs in the coming years.

This budget reflects a remarkable accomplishment for our entire staff as we continue to respond to the pandemic amidst different and difficult working conditions. Our Human Resources Department continues to monitor pandemic-related issues, vaccines, and everything COVID-19. The Human Resources Department's communications with the entire City team have been outstanding and has resulted in our plans and procedures being replicated by other organizations. HR continues to update all employees on vaccination opportunities to restore normalcy in City operations as soon as possible.

## Strategic Approach

The City budgets for what is expected and continuously reviews the results of our operations and acts when the unexpected occurs. City management utilizes three strategic goals in developing the budget. Our first priority is always the safety of our residents and staff. Our second is ongoing training and professional development to make our team as effective as possible. This is particularly important as we operate with a smaller, more flexible workforce. Third is technology, which we believe is critical to delivering high-quality services.

In the General Fund, this budget includes five additional positions, four police officer positions not reflected in the budgeted expenditures, one planner and an additional office specialist position that will serve as support for multiple departments. This budget continues to support one-time capital improvements. The capital improvements consist mainly of HVAC replacements, building maintenance related to upkeep and technology improvements for the Police Department. Even in difficult economic times, these types of capital investments are necessary to prevent higher costs for improvements that could have been preventable.

## Budget Highlights

- This will be the third year the City budget includes 100% of the annual recommended contribution for all groups, including the General Fund.
- This is the eighth year in a row we have held departments to no increase in all budgeted expenditures that are not personnel or capital.
- Our health insurance fund, although unbudgeted, maintains a significant fund balance. However, our health insurance fund use is based on the number of claims filed. One or two significant medical claims can have a significant impact on our funding. Each year, we continue to increase premiums paid, resulting in a higher fund balance at the end of the year to cover submitted claims.
- We continue to focus on needs related to public safety staffing. I remain concerned about the service needs of our community outpacing our ability to provide these

services. Staff members primarily react on a call-to-call basis with little ability to commit time to being proactive on any level.

- Community Services covers three main service areas: Parks and Recreation, Inspections and Community Development Block Grant.
- This budget reflects a new department director. During the past fiscal year, Nicole Hofert was named Director of Planning and Economic Development. Ms. Hofert is managing all planning functions and economic development and is funded in the General Fund.
- With the adoption of our flexible fund proposal, we now use the millage levied for library operations to also support Park capital investments. This funding will not support the ongoing needs of capital and preventive maintenance of the Library and Parks for the long term. However, it serves as a stop gap for the time being. As indicated earlier, most capital funding for parks is coming from this fund and we are funding no library improvements this year.
- Starting this year, we anticipate construction of Gezon Park project and extending through the fiscal year ending 2022. Funding from the capital project revolving fund will be used for a portion of this project, which will nearly zero out that funding source.
- Public Works, Streets and Engineering continue to focus on preventative maintenance, including expanded crack sealing on streets and tree maintenance. Once again, we are meeting all asset management goals for street work and most scheduled projects involve resurfacing.
- In Utilities, we remain focused on preventative maintenance with video inspection and lining of sewer mains, implementation of the advanced metering infrastructure program and water main replacements. Other large projects include the engineering of the first phase of a third Lake Michigan water supply pipeline, replacement of the Clean Water Plant disinfection system and renovation of the Burlingame water tank. The budget continues to include resurfacing, slip lining of deteriorating sewer lines and water main replacement.

I continue to be amazed at the ingenuity of our staff as we continue to provide exceptional service to our residents at staffing levels that predate 1990 and funding levels that have seen little change in more than 10 years. We are proud of our employees' efforts to find solutions to our budget challenges. We will continue to push for more by assessing cross-training opportunities, community partnerships, energy efficiency and staff and facility utilization.

## Looking Ahead

Each year, we discuss the long-term financial stability of the City. The City Council ranks this item as a high priority whenever asked. However, stability or sustainability is impossible under our current revenue model. The structural deficit, although not as apparent in good economic times, is very real when the economy slows. Hopefully by the time we approve this budget, we will also be able to understand our future related to Police, Fire and Parks capital. Settling this issue is the top priority to the staff in these important operations.

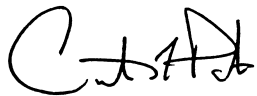
An additional issue as we look forward is the recently completed facility asset management plan. We have not had the opportunity to fully digest this document, but it does include significant revenue requirements in order to meet building capital needs on a yearly basis. Once we have a complete understanding of the funding requirements, we hope to include the funding of our asset management plan for facilities as one of our annual goals. This will not be easy since the initial review of this document includes some significant cost centers.

## Conclusion

Although this budget is recommended under my name, our team starts developing this document in December each year. Once again, their dedication and commitment to the people of Wyoming is unmatched. Their continued ability to provide service under enormous financial pressure is nearly magic. I again look forward to a challenging year, but history tells us the staff of the City of Wyoming are up to that challenge.

I would like to take a moment to thank our City Council members for their guidance and support throughout the development of this proposed budget, as well as the efforts of the entire City staff. Special thanks to all department heads and the Finance Department, especially Kate Balfourt and Christine McKinley, for their commitment and long hours to create the Fiscal Year 2021 -2022 Budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'C. Holt', with a stylized flourish at the end.

Curtis Holt  
City Manager

City of Wyoming  
All Funds - Revenues and Other Sources, Expenditures and Other Uses, and Changes in Fund Balance  
Fiscal Year 2021 - 2022

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
General Fund	\$ 15,841,245	\$ 36,470,294	\$ 36,586,482	\$ (116,188)	\$ 15,725,057
Major Streets	2,146,365	6,999,874	6,565,003	434,871	2,581,236
Local Streets	1,216,020	2,266,500	2,096,761	169,739	1,385,759
Public Safety	60,050	2,908,535	2,958,585	(50,050)	10,000
Fire	28,751	1,741,109	1,759,860	(18,751)	10,000
Police	1,556,335	2,903,525	3,089,335	(185,810)	1,370,525
Parks & Recreation	954,933	4,331,355	4,350,065	(18,710)	936,223
Sidewalk Snow Removal	196,255	465,008	463,594	1,414	197,669
Solid Waste Disposal	785,563	972,099	891,182	80,917	866,480
Building Inspections	1,617,103	1,645,077	1,708,397	(63,320)	1,553,783
Community Dev. Block Grant	-	984,626	984,626	-	-
Indigent Defense	167,591	-	-	-	167,591
Drug Law Enforcement	25,782	-	-	-	25,782
Capital Improvement	998,944	3,624,271	4,058,807	(434,536)	564,408
Library Maintenance	1,577,919	1,432,243	2,810,550	(1,378,307)	199,612
Sewer Bond Reserve	3,465,483	-	-	-	3,465,483
Sewer Construction Reserve	-	-	-	-	-
Sewer*	5,690,492	20,048,580	19,880,437	168,143	5,858,635
Sewer Total	9,155,975	20,048,580	19,880,437	168,143	9,324,118
Water*	9,264,547	28,053,037	32,541,681	(4,488,644)	4,775,903
Water Construction Reserve	-	-	-	-	-
Water Bond Reserve	3,597,962	-	-	-	3,597,962
Water Total	12,862,509	28,053,037	32,541,681	(4,488,644)	8,373,865
Motor Pool*	2,378,187	4,500,806	4,385,783	115,023	2,493,210
Motor Pool Depreciation Reserve*	3,596,497	2,211,000	1,703,500	507,500	4,103,997
Motor Pool Total	5,974,684	6,711,806	6,089,283	622,523	6,597,207
Capital Projects Revolving	861,290	8,492	826,610	(818,118)	43,172
Total	\$ 56,027,314	\$ 121,566,431	\$ 127,661,258	\$ (6,094,827)	\$ 49,932,487
Less Transfers Between Funds		(10,688,780)	(10,688,780)		
Less Admin Fee Between Funds		(4,347,905)	(4,062,873)		
Grand Total Revenue and Expenditures		106,529,746	112,909,605		

\* Represents working capital balance (current assets less current liabilities)

Funds That Are Not Approved as Part of City's Budget (provided for informational purposes only):

Self Insurance Funds:

General Liability	\$ 2,346,847	\$ 603,808	\$ 496,405	\$ 107,403	\$ 2,454,250
Fleet Insurance	489,678	161,354	162,510	(1,156)	488,522
Property Insurance	1,751,118	143,516	263,625	(120,109)	1,631,009
Life Insurance	13,893	28,500	29,400	(900)	12,993
Worker's Compensation	3,521,066	308,763	651,194	(342,431)	3,178,635
Health Insurance	5,952,660	9,614,601	9,713,062	(98,461)	5,854,199
Dental Insurance	358,392	379,417	386,575	(7,158)	351,234
Self Insurance Sub-Total	14,433,654	11,239,959	11,702,771	(462,812)	13,970,842

Pension Fund	199,977,515	16,470,798	13,809,555	2,661,243	202,638,758
OPEB Fund	59,863,007	7,196,200	3,247,117	3,949,083	63,812,090
Total	\$ 274,274,176	\$ 34,906,957	\$ 28,759,443	\$ 6,147,514	\$ 280,421,690
Less Admin Fee Between Funds			(285,032)		
Grand Total Revenue and Expenditures		294,113,365	294,755,835		

Component Units That Are Not Approved as Part of City's Budget (provided for informational purposes only):

Downtown Development Authority	\$ 422,252	\$ 130,000	\$ 102,000	\$ 28,000	\$ 450,252
Brownfield Redevelopment Authority	5,542	80,000	80,000	-	5,542
Community Enrichment Commission	17,359	30,573	29,266	1,307	18,666
Tree Commission	7,290	2,000	1,725	275	7,565
Greater Wyoming Com. Res. Alliance	91,294	18,900	38,500	(19,600)	71,694
Total	\$ 543,737	\$ 261,473	\$ 251,491	\$ 9,982	\$ 553,719

**City of Wyoming, Michigan**  
**Property Tax Millage Rate Schedule**

	<b>Actual</b>						<b>Final</b>
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>General Operations</b>	4.6695	4.6695	4.8938	4.8938	4.8571	4.8347	4.7945
<b>Fire Services</b>	0.7500	0.7500	0.7487	0.7487	0.7430	0.7394	0.7332
<b>Police Services</b>	1.2500	1.2500	1.2478	1.2478	1.2384	1.2326	1.2223
<b>Parks &amp; Recreation</b>	1.5000	1.5000	1.4973	1.4973	1.4860	1.4791	1.4668
<b>Sidewalks</b>	0.2000	0.2000	0.1996	0.1496	0.1484	0.1974	0.1957
<b>Yard Waste</b>	0.3500	0.3500	0.3500	0.4000	0.4000	0.4000	0.4000
<b>Library Maintenance</b>	0.3700	0.3700					
<b>Library Debt Service</b>							
<b>Library Ops/Parks Capital</b>			0.3693	0.3693	0.3665	0.3648	0.3617
<b>Capital Projects</b>	1.5678	1.5678	1.5650	1.5650	1.5532	1.4960	1.4960
<b>Public Safety</b>	1.2500	1.2500	1.2477	1.2477	1.2383	1.2348	1.2245
<b>Total Mills</b>	<u>11.9073</u>	<u>11.9073</u>	<u>12.1192</u>	<u>12.1192</u>	<u>12.0309</u>	<u>11.9788</u>	<u>11.8947</u>
	<u>Authorized*</u>		<u>Headlee Limit</u>		<u>Levied</u>		<u>Available</u>
Charter-Aggregate	11.0900		10.3073		10.2702		0.0371
Charter-Public Safety	1.2500		1.2245		1.2245		-
State-Yard Waste	3.0000		2.7273		0.4000		2.3273
<b>Total Tax Rate</b>	<u>15.3400</u>		<u>14.2591</u>		<u>11.8947</u>		<u>2.3644</u>

\* Millage Authorized by Election, Charter, etc.

**City of Wyoming, Michigan**  
**Administrative Fee Allocation**

		<b><u>2020 Actual</u></b>	<b><u>2021 Actual</u></b>	<b><u>2022 Budget</u></b>
202	Major Streets Fund	\$ 201,204	\$ 301,071	\$ 344,054
203	Local Streets Fund	106,147	264,073	189,307
208	Parks and Recreation Fund	337,909	420,664	498,666
211	Sidewalk Fund	26,560	39,228	46,594
230	Solid Waste Disposal Fund	54,945	80,414	67,744
249	Inspections Fund	86,590	128,682	95,720
400	Capital Improvement Fund	379,641	215,456	210,164
401	Library Fund	45,445	42,976	44,768
590	Sewer Fund	795,388	968,456	1,087,892
591	Water Fund	1,043,480	1,002,874	1,217,088
661	Motor Pool Fund	170,772	199,219	234,266
678-684	Insurance Funds	270,910	295,600	285,032
800	Capital Revolving Fund	40,932	27,108	26,610
	<b>Total</b>	<b><u>\$ 3,559,923</u></b>	<b><u>\$ 3,985,821</u></b>	<b><u>\$ 4,347,905</u></b>

**City of Wyoming, Michigan**  
**Transfers Between Funds**

	<u><b>Transfers Out</b></u>	<u><b>Transfers In</b></u>
General Fund	\$ -	\$ 7,807,780
Public Safety Fund	2,958,585	-
Fire Fund	1,759,860	-
Police Fund	3,089,335	-
Total	<u>7,807,780</u>	<u>7,807,780</u>
 Parks and Recreation Fund	 -	 300,000
Library Maint & Capital Fund	-	500,000
Capital Projects Revolving Fund	800,000	-
Total	<u>800,000</u>	<u>800,000</u>
 Motor Pool Reserve Fund	 -	 2,081,000
Motor Pool Equipment Fund	2,081,000	-
Total	<u>2,081,000</u>	<u>2,081,000</u>
 <b>Grand Total of Transfers</b>	 <b><u>\$ 10,688,780</u></b>	 <b><u>\$ 10,688,780</u></b>

CITY OF WYOMING  
PERSONNEL SCHEDULE FOR FISCAL YEAR 2021-2022

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>
MANAGER 172	CITY MANAGER	16020		1.00	1.00	1.00	1.00
	ASSISTANT CITY MANAGER	16031		1.00	0.00	0.00	0.00
	DEPUTY CITY MANAGER	16030		0.00	1.00	1.00	1.00
	DIRECTOR OF HUMAN RESOURCES	16055		1.00	1.00	1.00	1.00
	ADMINISTRATIVE ASSISTANT	16007		1.00	1.00	1.00	1.00
	ANALYTICS PROJECT SPECIALIST	10020	G63	1.00	1.00	1.00	1.00
	CITY ATTORNEY	16025		1.00	1.00	1.00	1.00
	COMMUNICATIONS SPECIALIST	16009		0.00	1.00	1.00	1.00
	HUMAN RESOURCE SPECIALIST	16008		2.00	2.00	2.00	2.00
	OFFICE SPECIALIST I	10205	G21	0.00	1.00	1.00	2.00
	RISK CONTROL SUPERVISOR	15350	A28	1.00	1.00	1.00	1.00
	SECRETARY II	10263	G41	1.00	1.00	1.00	1.00
	PT - ADMIN ASSISTANT TO CITY ATTY	11206		0.00	0.50	0.50	0.50
				10.00	12.50	12.50	13.50
DISTRICT COURT 136	COURT ADMINISTRATOR	15130	A40	1.00	1.00	1.00	1.00
	DEPUTY COURT ADMINISTRATOR	15160	A24	1.00	1.00	1.00	1.00
	CHIEF PROBATION OFFICER	10250	G71	1.00	1.00	1.00	1.00
	COURT RECORDER	15145	A12	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK	10083	G21	2.00	2.00	2.00	5.00
	DEPUTY COURT CLERK I	10085	G21	2.00	2.00	1.00	0.00
	DEPUTY COURT CLERK II	10086	G29	2.00	2.00	2.00	0.00
	DEPUTY COURT CLERK III	10087	G37	1.00	1.00	1.00	1.00
	PROBATION OFFICER	10245	G63	2.00	2.00	2.00	2.00
	SENIOR DEPUTY COURT CLERK	10283	G37	2.00	2.00	3.00	3.00
	PT - BAILIFF	11021		2.50	2.50	2.50	2.50
	PT - DEPUTY COURT CLERK	11083		1.00	1.00	1.00	1.00
	PT - MAGISTRATE	51030		0.50	0.50	0.50	0.50
				20.00	20.00	20.00	20.00
FINANCE 201	FINANCE DIRECTOR	16035		1.00	1.00	1.00	1.00
	DEPUTY FINANCE DIRECTOR	16034		0.00	0.00	0.00	0.00
	ACCOUNT CLERK II	10016	G41	2.00	2.00	1.00	1.00
	ACCOUNT CLERK III	10017	G49	1.00	0.00	0.00	0.00
	ACCOUNTANT	15010	A22	0.00	0.00	1.00	2.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	2.00	3.00
	ACCOUNTING SPECIALIST II	10019	G41	0.00	1.00	1.00	0.00
	SENIOR ACCOUNTANT	15358	A28	2.00	2.00	1.00	0.00
				7.00	7.00	7.00	7.00
ASSESSOR 209	CITY ASSESSOR	15090		0.00	1.00	1.00	1.00
	ADVANCED PROPERTY EXAMINER	10022	G65	0.00	0.00	0.00	0.00
	ASSESSING ADMINISTRATOR	15140	A32	1.00	0.00	0.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	0.00	0.00
	CERTIFIED PROPERTY EXAMINER	10050	G55	0.00	0.00	0.00	2.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	1.00	1.00
	PROPERTY EXAMINER II	10256	G55	1.00	2.00	2.00	0.00
	PROPERTY EXAMINER III	10257	G63	2.00	2.00	2.00	1.00
	PROPERTY EXAMINER SUPERVISOR	15315	A30	0.00	0.00	0.00	1.00
	PT - CLERICAL	11013		1.00	0.50	0.50	0.50
				6.00	6.50	6.50	6.50
CITY CLERK 215	CITY CLERK	16010		1.00	1.00	1.00	1.00
	DEPUTY CLERK	15150	A18	1.00	1.00	1.00	1.00
	OFFICE CLERK II	10201	G21	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	2.00	2.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
				5.00	5.00	5.00	5.00
TREASURER 253	CITY TREASURER	15110	A40	1.00	1.00	1.00	1.00
	DEPUTY TREASURER	15190	A22	1.00	1.00	1.00	1.00
	ACCOUNT CLERK I	10015	G33	0.00	0.00	0.00	0.00
	ACCOUNT CLERK II	10016	G41	0.00	0.00	0.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	2.00	2.00	2.00	2.00
	TAX COLLECTOR	10290	G53	0.00	0.00	0.00	0.00
				7.00	7.00	7.00	7.00

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>
INFORMATION TECHNOLOGY 258	DIRECTOR OF INFORMATION TECH.	15205	A40	1.00	1.00	1.00	1.00
	INFORMATION TECH SPECIALIST I	10285	G55	2.00	2.00	1.00	1.00
	INFORMATION TECH SPECIALIST II	10287	G63	3.00	3.00	4.00	4.00
	INFORMATION TECH SUPERVISOR	15260	A32	2.00	2.00	2.00	2.00
	PT - OFFICE SPECIALIST I	11205		0.50	0.50	0.50	0.50
				<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>
FACILITIES 267	BUILDING MAINTENANCE WORKER III	10042	G47	0.00	0.00	0.00	1.00
	FACILITIES TECHNICIAN 3	10215	G47	0.00	0.00	0.00	1.00
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	0.00	0.00	1.00
	PARKS & FACILITIES TECH I	10219	G37	0.00	0.00	0.00	1.00
	PT - CLERICAL	11013		0.00	0.00	0.00	0.50
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>
POLICE 305, 308, 310 313, 315, 312	DIRECTOR OF POLICE & FIRE SERVICES	16046		1.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST I	10018	G37	1.00	1.00	1.00	1.00
	ADMINISTRATIVE SPECIALIST	15062	A16	2.00	2.00	2.00	2.00
	BUILDING MAINTENANCE WORKER I	10040	G29	0.00	0.00	0.00	0.00
	EVIDENCE TECHNICIAN I	10105	G41	2.00	3.00	3.00	2.00
	EVIDENCE TECHNICIAN II	10106	G55	1.00	0.00	0.00	0.00
	EVIDENCE TECHNICIAN III	10107	G63	2.00	2.00	2.00	3.00
	MAINTENANCE HELPER	10170	G21	1.00	0.00	0.00	0.00
	MAINTENANCE TECHNICIAN 1	10180	G33	0.00	1.00	1.00	0.00
	OFFICE MANAGER	15290	A22	0.00	0.00	0.00	0.00
	OFFICE SPECIALIST I (Office Clerk I)	10205	G21	4.00	4.00	5.00	5.00
	OFFICE SPECIALIST II (Office Clerk II)	10206	G37	1.00	1.00	0.00	0.00
	POLICE CAPTAIN	22040	L15	2.00	2.00	2.00	2.00
	POLICE LIEUTENANT	22050	L12	5.00	5.00	5.00	5.00
	POLICE OFFICER	20300	P30	66.00	68.00	68.00	68.00
	POLICE SERGEANT	22060	L09	12.00	12.00	12.00	12.00
	TECHNICAL SUPPORT SUPERVISOR	15385	A24	1.00	1.00	1.00	1.00
				<b>101.00</b>	<b>103.00</b>	<b>103.00</b>	<b>102.00</b>
FIRE 337, 339	FIRE CHIEF	16045		1.00	1.00	1.00	1.00
	DEPUTY FIRE CHIEF	16047		1.00	1.00	1.00	1.00
	FIRE BATTALION CHIEF	30160	F30	0.00	0.00	0.00	0.00
	FIRE EQUIPMENT OPERATOR	30110	F10	5.00	6.00	6.00	6.00
	FIRE INSPECTOR	30130	F20	1.00	1.00	1.00	1.00
	FIRE LIEUTENANT	30140	F15	3.00	3.00	3.00	3.00
	FIRE MARSHALL	30150	F25	0.00	1.00	1.00	1.00
	FIREFIGHTER	30120	F05	18.00	18.00	18.00	18.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	0.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	1.00	1.00
	PT - OFFICE SPECIALIST I	11205		0.00	0.00	0.00	0.00
				<b>30.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>
INSPECTIONS 371	BUILDING INSPECTIONS SUPERVISOR	15078	A28	1.00	1.00	1.00	1.00
	BUILDING INSPECTOR	10035	G67	1.00	1.00	1.00	2.00
	BUILDING INSPECTOR II	10036	G73	1.00	1.00	1.00	0.00
	BUILDING REHAB SPECIALIST	10045	G63	0.00	0.00	0.00	0.00
	CODE ENFORCEMENT INSPECTOR	10037	G53	1.00	1.00	1.00	1.00
	ELECTRICAL INSPECTOR	10090	G67	1.00	1.00	1.00	0.00
	HOUSING INSPECTOR	10115	G67	2.00	2.00	2.00	2.00
	MECHANICAL INSPECTOR	10225	G67	0.00	1.00	1.00	1.00
	OFFICE SPECIALIST I (Office Clerk II)	10205	G21	1.00	1.00	1.00	0.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	1.00
	PLUMBING/MECHANICAL INSPECTOR	10225	G63	2.00	0.00	0.00	0.00
	PLUMBING INSPECTOR	10225	G67	0.00	1.00	1.00	1.00
	REGISTERED BUILDING OFFICIAL	15349	A24	0.00	0.00	0.00	1.00
	SECRETARY	10260	G27	1.00	1.00	1.00	0.00
	PT INSPECTOR		G63	0.50	0.00	0.00	0.00
	PT - OFFICE SPECIALIST I	11205		0.00	0.00	0.00	0.50
				<b>11.50</b>	<b>11.00</b>	<b>11.00</b>	<b>10.50</b>
PLANNING 400	ADMINISTRATIVE AIDE	15020	A20	1.00	0.00	0.00	0.00
	CITY PLANNER	15100	A36	1.00	1.00	1.00	0.00
	DIRECTOR OF PLANNING AND ECONOMIC DEVELOPMENT	16080		0.00	0.00	0.00	1.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	1.00
	PLANNER I	10220	G55	0.00	1.00	1.00	1.00
	PRINCIPAL PLANNER	15310	A30	1.00	0.00	0.00	1.00
				<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>
PARKS & RECREATION 752, 756, 758, 761	DIRECTOR OF COMMUNITY SERV	16036		1.00	1.00	1.00	1.00
	COMMUNITY DEVELOPMENT SPECIALIST	15124	A20	0.00	1.00	1.00	1.00
	MAINTENANCE HELPER	10170	G21	0.00	0.00	0.00	0.00
	MAINTENANCE I	10175	G29	2.00	2.00	2.00	2.00
	MAINTENANCE TECHNICIAN 1	10180	G33	3.00	3.00	3.00	3.00
	OFFICE SPECIALIST I	10205	G21	1.00	2.00	2.00	2.00
	OFFICE SPECIALIST II (1 TEAM 21)	10206	G37	2.00	2.00	3.00	3.00
	PARKS & FACILITIES SUPERVISOR	15300	A28	1.00	1.00	1.00	0.00
	PARKS & FACILITIES TECHNICIAN I	10219	G37	1.00	1.00	1.00	0.00
	PARKS & FACILITIES TECHNICIAN II	10221	G43	0.00	0.00	0.00	0.00
	PARKS & FACILITIES TECHNICIAN III	10223	G47	0.00	0.00	0.00	0.00
	PARKS AND FACILITIES TECHNICIAN 2	10211	G43	3.00	3.00	3.00	2.00
	PARKS AND FACILITIES TECHNICIAN 3	10212	G47	2.00	2.00	2.00	0.00
	PARKS MAINTENANCE FOREMAN	15302	A24	0.00	0.00	0.00	1.00
	PARKS TECHNICIAN 2	10213	G43	0.00	0.00	0.00	1.00
	PARKS TECHNICIAN 3	10214	G47	0.00	0.00	0.00	1.00
	RECREATION PROGRAMMER I	15345	A12	1.00	1.00	1.00	1.00
	RECREATION PROGRAMMER II (1 TEAM 21)	15346	A18	2.00	2.00	2.00	2.00
	RECREATION SUPERVISOR	15347	A28	1.00	1.00	1.00	1.00
	SECRETARY	10260	G27	0.00	0.00	0.00	0.00
	SPECIAL EVENTS & MKTG PROGRAMMER	15348	A12	1.00	1.00	1.00	1.00
	PT - RECEPTIONIST (WSC)	11070		0.50	0.00	0.00	0.00
	PT - SITE SUPERVISOR (WSC)	11090		1.00	1.00	0.00	0.00
	PT - OFFICE SPECIALIST I (TEAM 21)	11205		0.50	0.50	0.00	0.00
	PT - PROGRAM ASSISTANT (TEAM 21)	51124		0.50	0.50	0.00	0.00
				23.50	25.00	24.00	22.00
PUBLIC SERVICE 441  445, 447, 474  445  447  474  661	DIRECTOR OF PUBLIC WORKS	16060		1.00	1.00	1.00	1.00
	ASSIST. DIRECTOR PW, ENGINEERING	15066	A40	1.00	1.00	1.00	1.00
	ASSIST. DIRECTOR PW, MAINTENANCE	15065	A40	1.00	1.00	1.00	1.00
	CIVIL ENGINEER	15120	A28	0.00	1.00	1.00	1.00
	CONTRACT & PROCURE. SUPERVISOR	15125	A28	0.00	0.00	0.00	0.00
	FACILITIES MAINTENANCE FOREMAN	15275	A24	0.00	0.00	0.00	1.00
	MOTOR POOL SUPERVISOR	15280	A28	1.00	1.00	1.00	1.00
	OFFICE MANAGER	15290	A22	1.00	0.00	0.00	0.00
	OFFICE SPECIALIST I	10205	G21	1.00	0.00	0.00	0.00
	OFFICE SPECIALIST II	10206	G37	1.00	2.00	2.00	2.00
	PUBLIC SERVICES SUPERVISOR	15320	A28	3.00	3.00	3.00	3.00
	PUBLIC WORKS SUPERVISOR	15330	A28	0.00	0.00	0.00	0.00
	SENIOR CIVIL ENGINEER	15360	A34	1.00	1.00	1.00	1.00
	TRAFFIC SAFETY FOREMAN	15390	A24	1.00	1.00	1.00	1.00
	EQUIPMENT OPERATOR I	10100	G39	1.00	1.00	1.00	1.00
	MAINTENANCE II	10176	G33	3.00	3.00	2.00	1.00
	MAINTENANCE HELPER	10170	G21	0.00	1.00	0.00	0.00
	MAINTENANCE TECHNICIAN 1	10180	G33	10.00	10.00	12.00	13.00
	MAINTENANCE TECHNICIAN 2	10181	G45	11.00	10.00	10.00	10.00
	MAINTENANCE WORKER II	10185	G37	0.00	0.00	0.00	0.00
	PUBLIC SERVICES CREW LEADER	10259	G57	4.00	4.00	4.00	4.00
	SENIOR CREW LEADER	10281	G55	0.00	0.00	0.00	0.00
	PT - PUBLIC SERVICE	11056		0.50	1.50	2.00	2.00
	ENGINEERING TECHNICIAN	10095	G53	0.00	1.00	1.00	1.00
	SENIOR ENGINEERING TECH	10284	G63	2.00	2.00	2.00	2.00
	PT - ENGINEERING TECH	11065		0.50	0.50	0.50	0.50
	MAINTENANCE TECHNICIAN 1	10180	G33	3.00	3.00	3.00	3.00
	TRAFFIC MAINTENANCE I	10295	G29	0.00	0.00	0.00	0.00
	TRAFFIC MAINTENANCE II	10296	G33	0.00	0.00	0.00	0.00
	TRAFFIC MAINTENANCE ELECTRICIAN	10298	G55	2.00	2.00	2.00	2.00
	TRAFFIC MAINTENANCE TECH II	10301	G55	0.00	0.00	0.00	0.00
	BUILDING MAINT WORKER III	10042	G47	1.00	1.00	1.00	0.00
	FLEET SERVICES APPRENTICE	10120	G21	0.00	1.00	1.00	1.00
	FLEET SERVICES MASTER TECHNICIAN	10122	G49	2.00	1.00	1.00	1.00
	FLEET SERVICES SENIOR TECHNICIAN	10123	G41	1.00	1.00	2.00	2.00
	FLEET SERVICES UTILITY TECHNICIAN	10125	G29	1.00	1.00	0.00	0.00
	SHOP FOREMAN	15370	A24	0.00	0.00	0.00	0.00
	PT - FLEET MAINT PARTS SPECIALIST	11055		0.50	0.50	0.50	0.50
				54.50	56.50	57.00	57.00

<u>Department</u>	<u>Position Title</u>	<u>Position Class</u>	<u>Pay Class</u>	<u>Budgeted 2018-2019</u>	<u>Budgeted 2019-2020</u>	<u>Budgeted 2020-2021</u>	<u>Budgeted 2021-2022</u>
UTILITIES 590, 591	DEPUTY DIRECTOR OF PW	15170	A48	1.00	1.00	0.00	0.00
	ASSET MGMT COORDINATOR (grant funded)	10021	G71	1.00	0.00	0.00	0.00
	BIO-SOLIDS OPERATIONS COORD.	10330	G59	1.00	0.00	0.00	0.00
	BUILDING MAINTENANCE WORKER II	10041	G37	2.00	1.00	1.00	1.00
	BUILDING MAINTENANCE TECHNICIAN	10038	G43	0.00	1.00	1.00	1.00
	CHEMIST	10058	G71	2.00	2.00	2.00	2.00
	CUSTODIAN	10078	G21	1.00	1.00	0.00	0.00
	ENVIRONMENTAL SERVICE INSPECTOR	10135	G63	2.00	3.00	3.00	3.00
	ENVIRONMENTAL SERVICE SUPERVISOR	15247	A28	1.00	1.00	1.00	1.00
	ENVIRONMENTAL SERVICE SPECIALIST	10130	G55	1.00	1.00	1.00	1.00
	INSTRUMENT TECHNICIAN	10140	G55	0.00	0.00	0.00	0.00
	LABORATORY SERVICES MANAGER	15270	A36	1.00	1.00	1.00	1.00
	LABORATORY TECHNICIAN I	10153	G55	3.00	2.00	2.00	2.00
	LABORATORY TECHNICIAN II	10154	G63	2.00	3.00	3.00	3.00
	LAND APP FIELD INSPECTOR	15290	G63	0.00	0.00	0.00	0.00
	MAINTENANCE TECHNICIAN 2	10181	G45	6.00	3.00	6.00	6.00
	MAINTENANCE TECHNICIAN 3	10182	G55	11.00	13.00	10.00	10.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	1.00	1.00	1.00	1.00
	SHOP FOREMAN	15370	A24	2.00	2.00	1.00	1.00
	UTILITY MAINTENANCE I	10320	G45	0.00	0.00	0.00	0.00
	UTILITY MAINTENANCE II	10321	G55	0.00	1.00	1.00	1.00
	UTILITY MAINTENANCE III	10322	G63	0.00	0.00	0.00	0.00
	UTILITY MAINTENANCE ELECTRICIAN	10325	G67	2.00	2.00	2.00	2.00
	UTILITY MAINTENANCE FOREMAN	15400	A24	0.00	0.00	1.00	1.00
	UTILITY MAINTENANCE MANAGER	15405	A36	1.00	1.00	1.00	1.00
	UTILITY PLANT OPERATOR I	10356	G45	2.00	2.00	3.00	3.00
	UTILITY PLANT OPERATOR II	10355	G59	12.00	12.00	11.00	11.00
	UTILITY PLANT SUPERINTENDENT	15430	A40	2.00	2.00	2.00	2.00
	PT - COURIER	11030		1.00	1.00	1.00	1.00
				<b>59.00</b>	<b>58.00</b>	<b>56.00</b>	<b>57.00</b>
				<b>346.00</b>	<b>354.00</b>	<b>351.50</b>	<b>356.50</b>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

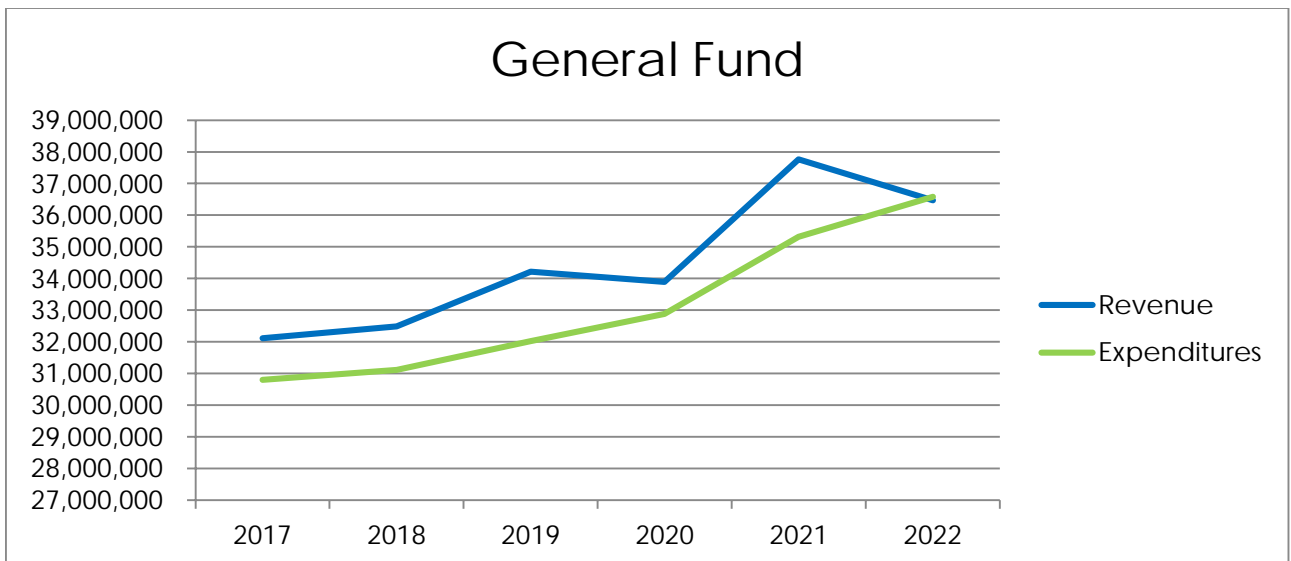
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 101 General Fund</b>				
Revenue				
Taxes	\$ 12,750,565	\$ 12,750,566	\$ 12,921,188	\$ 13,265,108
Licenses and Permits	1,023,000	1,023,000	1,087,000	1,090,000
Federal Grants	4,980	381,237	4,286,159	5,000
State Grants	6,901,089	7,051,537	7,547,831	7,506,221
Contributions from Local Units	278,358	343,358	338,132	398,895
Charges for Service	4,039,321	4,039,321	4,039,948	4,407,403
Fines and Forfeitures	1,500,000	1,500,000	1,100,000	1,500,000
Interest and Rentals	93,970	93,970	418,970	325,660
Other Revenues	135,700	209,174	175,409	139,227
Other Financing Sources	7,348,172	5,848,172	5,848,172	7,832,780
Revenue Totals	<u>34,075,155</u>	<u>33,240,335</u>	<u>37,762,809</u>	<u>36,470,294</u>
Expenditures				
Personnel Services	27,146,888	27,500,995	26,201,077	28,112,874
Supplies	672,438	700,150	668,313	741,985
Other Services and Charges	7,229,801	7,633,617	6,900,029	7,407,981
Capital Outlay	1,303,497	2,052,288	1,543,277	323,642
Transfers Out	-	7,154	7,154	-
Expenditure Totals	<u>36,352,624</u>	<u>37,894,204</u>	<u>35,319,850</u>	<u>36,586,482</u>
<b>Fund Total</b>	(2,277,469)	(4,653,869)	2,442,959	(116,188)
<b>Fund Balance, Beginning</b>	<u>13,398,286</u>	<u>13,398,286</u>	<u>13,398,286</u>	<u>15,841,245</u>
<b>Fund Balance, Ending</b>	<u>\$ 11,120,817</u>	<u>\$ 8,744,417</u>	<u>\$ 15,841,245</u>	<u>\$ 15,725,057</u>

Expenditure detail by program - See Next Page

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

	<b>Summary</b>			
	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Expenditure detail by program</b>				
10100-City Council	\$ 120,424	\$ 120,424	\$ 120,424	\$ 121,760
10300-City Council - Communication	59,000	68,942	59,000	74,000
13600-District Court	1,704,095	1,729,692	1,596,963	1,810,899
13610-District Court - Building	300,210	467,710	468,544	231,010
15100-District Court - Probation	413,599	656,891	565,586	366,717
17200-City Manager	1,540,386	1,540,386	1,444,516	1,687,326
20100-Finance - Accounting	922,887	922,887	818,423	935,003
25300-Finance - Treasurer	393,160	393,160	368,207	404,139
73200-Finance - Cable TV Commission	461,000	461,000	461,000	461,000
20900-Assessor	810,084	810,084	709,698	870,768
24700-Assessor - Board of Review	7,231	7,231	4,711	7,231
21000-Attorney - Legal Services	675,317	675,317	621,482	684,165
19100-City Clerk - Election	129,468	205,450	161,279	141,163
21500-City Clerk	571,303	571,303	552,646	577,471
24800-Purchasing - Central Services	108,511	108,511	108,356	115,853
26500-Purchasing - City Hall	2,450	2,450	2,442	1,260
25800-Information Technology	1,943,380	1,958,070	1,907,580	2,077,803
26700-Facilities Maintenance	373,816	510,411	471,802	377,982
30500-Police - Administration Services	1,435,072	1,497,987	1,506,588	1,482,630
30610-Police - Building	572,667	646,417	624,444	439,508
30700-Police - Records Management	409,853	409,853	395,652	424,189
31000-Police - Detective Bureau	2,844,279	2,939,820	2,842,079	3,129,252
31200-Police - Forensic Science Unit	787,453	789,561	783,957	772,978
31500-Police - Patrol	10,991,378	11,057,349	10,098,142	10,548,968
31504-Police - OHSP - OWI	-	128,314	128,314	-
31506-Police - OHSP - Strategic Traffic	-	49,027	49,027	-
31600-Police - Crossing Guard	84,440	84,440	80,147	90,520
31700-Police - Senior Volunteer	-	-	-	-
32000-Police - Training	119,300	119,300	64,000	110,300
32100-Police - ACT 302 Training Funds	15,000	30,471	6,000	15,000
32500-Police - Communications/Dispatc	635,470	635,470	635,455	699,470
33400-Police - Jail	365,742	365,742	146,320	300,050
33700-Fire - Administration Services	483,559	485,819	463,168	493,321
33800-Fire - Buildings	286,323	625,473	620,947	199,772
33900-Fire - Fighting	4,844,538	4,877,543	4,764,568	4,908,760
33901-Fire - Dual Empl. Reserves	207,526	207,526	48,138	125,127
33902-Fire - Fighting - Paid on Call	159,897	93,897	15,778	83,877
34100-Fire - Prevention	290,699	295,459	314,628	307,767
42600-Fire - Civil Defense	8,365	8,365	8,365	8,325
40000-Planning	349,935	404,492	352,572	567,118
72800-Economic Development	20,000	20,000	20,000	20,000
44100-Public Works - Administration	-	-	-	9,000
44612-Public Works - Kentwood Hwys/S	1,575	1,575	-	1,774
44613-Public Works - Other Govt/Agenc	3,151	3,151	328	3,146
44800-Public Works - Street Lighting	890,080	890,080	891,420	890,080
75300-Community Outreach Programs	10,000	10,000	10,000	10,000
99900-Transfers Indigent Fund	-	7,154	7,154	-
	<u>\$ 36,352,623</u>	<u>\$ 37,894,204</u>	<u>\$ 35,319,850</u>	<u>\$ 36,586,482</u>



#### 2022 Revenue Estimate Highlights:

Taxable Value	<ul style="list-style-type: none"> <li>Estimated tax revenue of \$13,265,108, a 2.66% increase over the 2021 estimate including CPI increase of 1.4% and assessments on new construction</li> <li>Includes \$309,798 in PILOT payments from Water and Sewer Funds</li> </ul>
State Shared Revenue	<ul style="list-style-type: none"> <li>Estimate of \$7,303,771 including EVIP - A 0.98% increase from 2021 estimate</li> </ul>
District Court Income	<ul style="list-style-type: none"> <li>Estimate of \$1,500,000 - a 26.67% increase from 2021 estimate</li> </ul>
Administrative Fee	<ul style="list-style-type: none"> <li>Increase of \$362,084 compared to 2021</li> </ul>
Transfers	<ul style="list-style-type: none"> <li>Increase of \$484,608 from the Police, Fire and Public Safety Millages</li> </ul>

#### 2022 Expenditure Highlights Compared to 2021:

Cable TV Commission	<ul style="list-style-type: none"> <li>Represents 50% of collections</li> </ul>
Clerk	<ul style="list-style-type: none"> <li>Includes \$9,900 for tabulator modems</li> <li>Includes \$10,500 for new voter ID cards</li> </ul>
Information Technology	<ul style="list-style-type: none"> <li>Includes \$241,000 in planned computer, monitor, server, other replacements</li> </ul>
Planning	<ul style="list-style-type: none"> <li>Includes \$40,000 for subarea planning consultants</li> </ul>
Police	<ul style="list-style-type: none"> <li>Capital outlay of \$18,500 for Investigative Division vehicle</li> <li>Includes \$35,000 for heavy TACT ballistic vests, \$12,000 for officer outfitting, \$12,000 for TACT radio headsets, \$11,100 for investigative division motorpool, \$6,500 for chemical protective masks, and \$5,000 for crisis negotiation team vehicle upgrades.</li> </ul>
Fire	<ul style="list-style-type: none"> <li>Capital outlay of \$35,658 for Fire Inspector vehicle</li> <li>Includes \$6,500 for zoll auto pulse batteries, \$4,000 for IT upgrades, \$6,852 for fire inspector vehicle motorpool, and \$9,000 for fire turnout gear.</li> </ul>

City of Wyoming  
General Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	13,398,286	15,841,245	15,725,057	15,177,039	14,233,512	13,041,658
Revenues	37,762,809	36,470,294	36,906,404	37,280,554	37,838,921	38,306,763
Expenses	35,319,850	36,586,483	37,454,422	38,224,081	39,030,775	39,857,797
Surplus or (Deficit)	2,442,959	(116,189)	(548,018)	(943,526)	(1,191,854)	(1,551,034)
Ending Reserves	15,841,245	15,725,057	15,177,039	14,233,512	13,041,658	11,490,625
Fund Balance as a % of Exp	44.9%	43.0%	40.5%	37.2%	33.4%	28.8%

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

UDES \$500,000 CAPITAL OUTLAY AND 100% OF ANNUAL OPEB PAYMENT FOR YEARS AFTER 2022

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

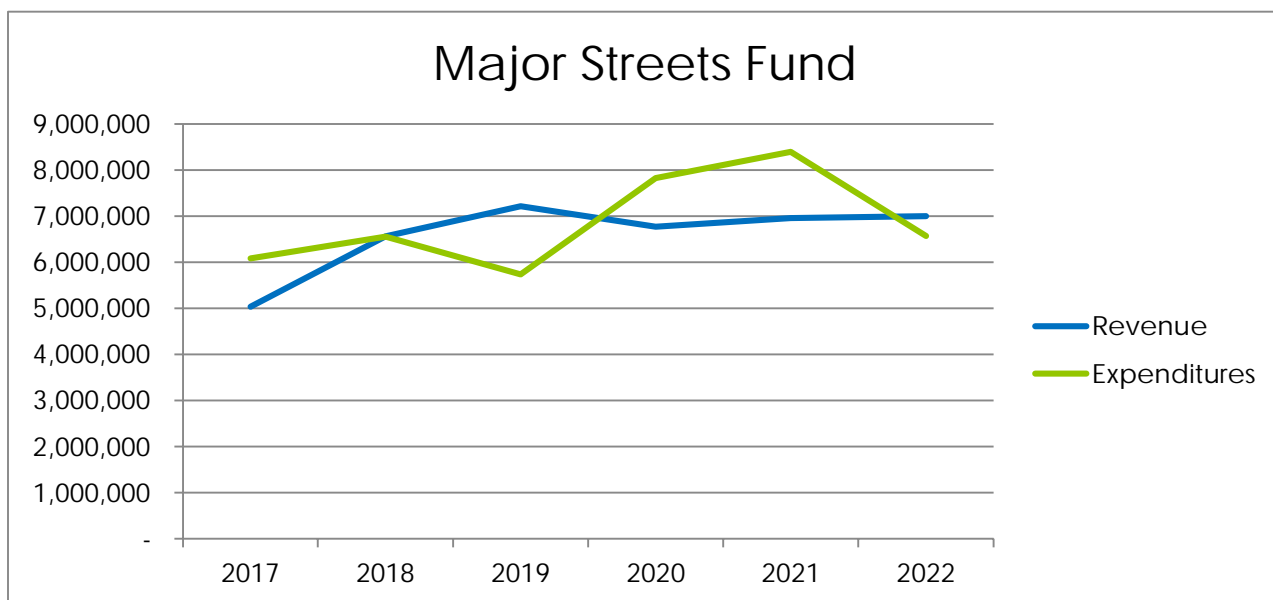
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 110 Allocation Fund</b>				
Revenue				
Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Revenue Totals	-	-	-	-
Expenditures				
Personnel Services	138,792	185,897	187,710	145,044
Supplies	4,800	6,000	10,618	4,800
Other Services and Charges	11,209	11,974	11,757	12,729
Capital Outlay	-	-	-	-
Transfers Out	(154,801)	(203,871)	(210,085)	(162,573)
Expenditure Totals	-	-	-	-
<b>Fund Total</b>	-	-	-	-
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditure detail by program (before transfers out)</b>				
22800-HR/Risk Management	\$ 154,801	\$ 203,871	\$ 210,085	\$ 162,573
44100-Public Works - Administration	-	-	-	-
44700-Public Works - Engineering	-	-	-	-
	\$ 154,801	\$ 203,871	\$ 210,085	\$ 162,573

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 202 Major Streets Fund</b>				
Revenue				
Licenses and Permits	\$ 280,000	\$ 280,000	\$ 283,984	\$ 285,000
Federal Grants	-	-	-	-
State Grants	6,560,000	6,560,000	6,560,000	6,639,000
Charges for Service	20,000	20,000	28,571	15,000
Interest and Rentals	5,000	5,000	45,749	26,374
Other Revenues	30,000	30,000	37,228	34,500
Transfers	-	-	-	-
Revenue Totals	<u>6,895,000</u>	<u>6,895,000</u>	<u>6,955,532</u>	<u>6,999,874</u>
Expenditures				
Personnel Services	1,384,107	1,384,107	1,303,617	1,467,755
Supplies	539,268	539,268	447,143	473,080
Other Services and Charges	1,761,572	1,761,572	1,607,293	1,761,668
Capital Outlay	4,700,000	2,633,976	2,450,000	2,862,500
Other Financing Sources	-	2,586,000	2,586,000	-
Expenditure Totals	<u>8,384,947</u>	<u>8,904,923</u>	<u>8,394,053</u>	<u>6,565,003</u>
<b>Fund Total</b>	<b>(1,489,947)</b>	<b>(2,009,923)</b>	<b>(1,438,521)</b>	<b>434,871</b>
<b>Fund Balance, Beginning</b>	<u>3,584,886</u>	<u>3,584,886</u>	<u>3,584,886</u>	<u>2,146,365</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 2,094,938</u></u>	<u><u>\$ 1,574,962</u></u>	<u><u>\$ 2,146,365</u></u>	<u><u>\$ 2,581,236</u></u>
<b>Expenditure detail by program</b>				
46300-Street Maintenance	\$ 6,152,617	\$ 4,086,593	\$ 3,851,616	\$ 4,395,742
47400-Traffic Services	1,051,146	1,051,146	1,022,504	1,061,540
47800-Winter Maintenance	842,113	842,113	595,903	725,667
48300-Street Administration	339,071	339,071	338,030	382,054
48400-Transfers to Local Streets	-	2,586,000	2,586,000	-
	<u><u>\$ 8,384,947</u></u>	<u><u>\$ 8,904,923</u></u>	<u><u>\$ 8,394,053</u></u>	<u><u>\$ 6,565,003</u></u>



#### 2022 Revenue Estimate Highlights:

- State M.V.H.F. Revenue • Estimated revenue of \$6,639,000 - A \$79,000 increase (1.20%) over the 2021 estimate
- Other Revenue • There are no other significant revenue changes expected for FY 2022

#### 2022 Expenditure Highlights Compared to 2021:

- |                       |  |
|-----------------------|--|
| Street Maintenance    | <ul style="list-style-type: none"> <li>Continued emphasis on durapatching and crack sealing programs</li> <li>Capital outlay of \$2,300,000 for resurfacing throughout the City.</li> </ul>  |
| Traffic Services      | <ul style="list-style-type: none"> <li>No major changes in expected expenditures</li> </ul>  |
| Winter Maintenance    | <ul style="list-style-type: none"> <li>Includes \$17,000 for AVL pilot and road temp sensors</li> <li>Decrease of \$70,000 in operating supplies which consists of brine and road salt</li> <li>Decrease of \$40,000 in equipment maintenance due to newer vehicles</li> </ul> |
| Street Administration | <ul style="list-style-type: none"> <li>Transfer to local streets will be determined when resurfacing bid is awarded</li> <li>Increase of \$43,000 in administrative fee</li> </ul>   |
| Overall               | <ul style="list-style-type: none"> <li>The percentage charged to the public works department for pension continues to include an additional 10% to fund the OPEB annual contribution</li> </ul>  |

City of Wyoming  
Major Streets Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	3,584,886	2,146,365	2,581,236	2,345,711	2,439,949	2,097,655
Revenues	6,955,532	6,999,874	7,035,546	7,074,088	7,091,920	7,128,677
Expenses	8,394,053	6,565,003	7,271,071	6,979,850	7,434,213	7,740,991
Surplus or (Deficit)	(1,438,521)	434,871	(235,525)	94,238	(342,294)	(612,314)
Ending Reserves	2,146,365	2,581,236	2,345,711	2,439,949	2,097,655	1,485,341

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

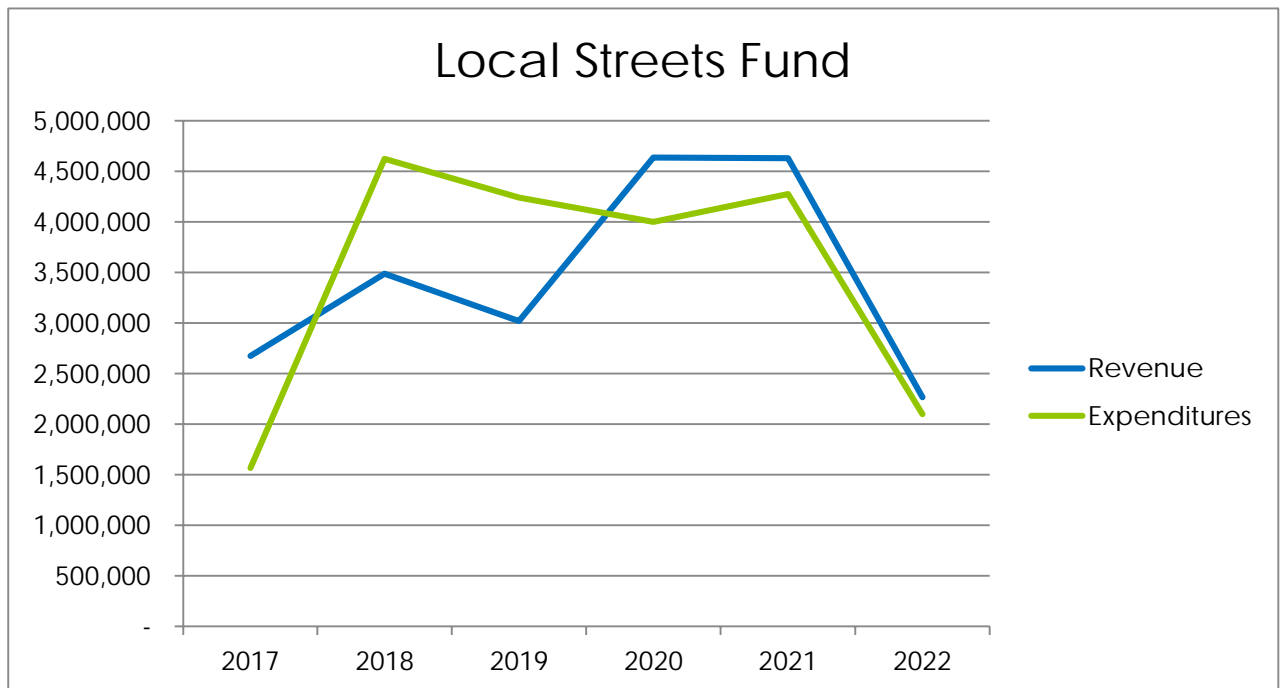
Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 203 Local Streets Fund</b>				
Revenue				
Licenses and Permits	\$ 20,000	\$ 20,000	\$ 26,000	\$ 20,000
Federal Grants	-	-	-	-
State Grants	1,980,000	1,980,000	1,980,000	2,213,000
Charges for Service	15,000	15,000	15,400	10,000
Interest and Rentals	5,000	5,000	7,000	7,000
Other Revenues	15,000	15,000	14,600	16,500
Other Financing Sources	-	2,586,000	2,586,000	-
Revenue Totals	<u>2,035,000</u>	<u>4,621,000</u>	<u>4,629,000</u>	<u>2,266,500</u>
Expenditures				
Personnel Services	911,539	911,539	838,712	857,403
Supplies	190,315	190,315	161,940	182,140
Other Services and Charges	1,125,117	1,125,117	1,042,165	1,057,218
Capital Outlay	-	2,733,387	2,230,000	-
Expenditure Totals	<u>2,226,971</u>	<u>4,960,358</u>	<u>4,272,817</u>	<u>2,096,761</u>
<b>Fund Total</b>	<b>(191,971)</b>	<b>(339,358)</b>	<b>356,183</b>	<b>169,739</b>
<b>Fund Balance, Beginning</b>	<u>859,837</u>	<u>859,837</u>	<u>859,837</u>	<u>1,216,020</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 667,866</u></u>	<u><u>\$ 520,479</u></u>	<u><u>\$ 1,216,020</u></u>	<u><u>\$ 1,385,759</u></u>
<b>Expenditure detail by program</b>				
46300-Street Maintenance	\$ 958,425	\$ 3,691,812	\$ 3,156,769	\$ 963,427
47400-Traffic Services	361,394	361,394	353,677	337,027
47800-Winter Maintenance	643,079	643,079	498,298	607,000
48300-Street Administration	264,073	264,073	264,073	189,307
	<u><u>\$ 2,226,971</u></u>	<u><u>\$ 4,960,358</u></u>	<u><u>\$ 4,272,817</u></u>	<u><u>\$ 2,096,761</u></u>



#### 2022 Revenue Estimate Highlights:

State M.V.H.F. Revenue • Estimated revenue of \$2,213,000 - A \$233,000 increase (11.77%) over the 2021 budget

#### 2022 Expenditure Highlights Compared to 2021:

Street Maintenance	<ul style="list-style-type: none"> <li>Continued emphasis on durapatching and crack sealing programs</li> <li>Increase of \$22,000 in repairs and maintenance</li> </ul>
Traffic Services	<ul style="list-style-type: none"> <li>No major changes in expected expenditures</li> </ul>
Winter Maintenance	<ul style="list-style-type: none"> <li>Decrease of \$10,000 in operating supplies which consists of brine and road salt</li> </ul>
Street Administration	<ul style="list-style-type: none"> <li>Decrease of \$75,000 in administrative fee</li> </ul>
Overall	<ul style="list-style-type: none"> <li>The percentage charged to the public works department for pension continues to include an additional 10% to fund the OPEB annual contribution</li> </ul>

City of Wyoming  
Local Streets Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	859,837	1,216,020	1,385,759	1,570,944	1,747,637	1,875,269
Revenues	4,629,000	2,266,500	2,309,098	2,329,740	2,310,533	2,327,658
Expenses	4,272,817	2,096,761	2,123,913	2,153,046	2,182,901	2,214,020
Surplus or (Deficit)	356,183	169,739	185,185	176,693	127,632	113,638
Ending Reserves	1,216,020	1,385,759	1,570,944	1,747,637	1,875,269	1,988,907

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

## Summary

	2021 Adopted Budget	2021 Amended Budget	2021 Estimated Amount	2022 Proposed
<b>Fund: 205 Public Safety Fund</b>				
Revenue				
Taxes	\$ 2,844,625	\$ 2,844,625	\$ 2,810,764	\$ 2,908,535
Interest and Rentals	-	-	(3,070)	-
Revenue Totals	<u>2,844,625</u>	<u>2,844,625</u>	<u>2,807,694</u>	<u>2,908,535</u>
Expenditures				
Transfers Out	<u>2,844,625</u>	<u>2,844,625</u>	<u>2,844,625</u>	<u>2,958,585</u>
Expenditure Totals	<u>2,844,625</u>	<u>2,844,625</u>	<u>2,844,625</u>	<u>2,958,585</u>
<b>Fund Total</b>	-	-	(36,931)	(50,050)
<b>Fund Balance, Beginning</b>	<u>96,981</u>	<u>96,981</u>	<u>96,981</u>	<u>60,050</u>
<b>Fund Balance, Ending</b>	<u>\$ 96,981</u>	<u>\$ 96,981</u>	<u>\$ 60,050</u>	<u>\$ 10,000</u>

## Summary

	2021 Adopted Budget	2021 Amended Budget	2021 Estimated Amount	2022 Proposed
<b>Fund: 206 Fire Fund</b>				
Revenue				
Taxes	\$ 1,679,171	\$ 1,679,171	\$ 1,690,297	\$ 1,741,109
Interest and Rentals	-	-	(2,072)	-
Revenue Totals	<u>1,679,171</u>	<u>1,679,171</u>	<u>1,688,225</u>	<u>1,741,109</u>
Expenditures				
Transfers Out	<u>1,679,171</u>	<u>1,679,171</u>	<u>1,679,171</u>	<u>1,759,860</u>
Expenditure Totals	<u>1,679,171</u>	<u>1,679,171</u>	<u>1,679,171</u>	<u>1,759,860</u>
<b>Fund Total</b>	-	-	9,054	(18,751)
<b>Fund Balance, Beginning</b>	<u>19,697</u>	<u>19,697</u>	<u>19,697</u>	<u>28,751</u>
<b>Fund Balance, Ending</b>	<u>\$ 19,697</u>	<u>\$ 19,697</u>	<u>\$ 28,751</u>	<u>\$ 10,000</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

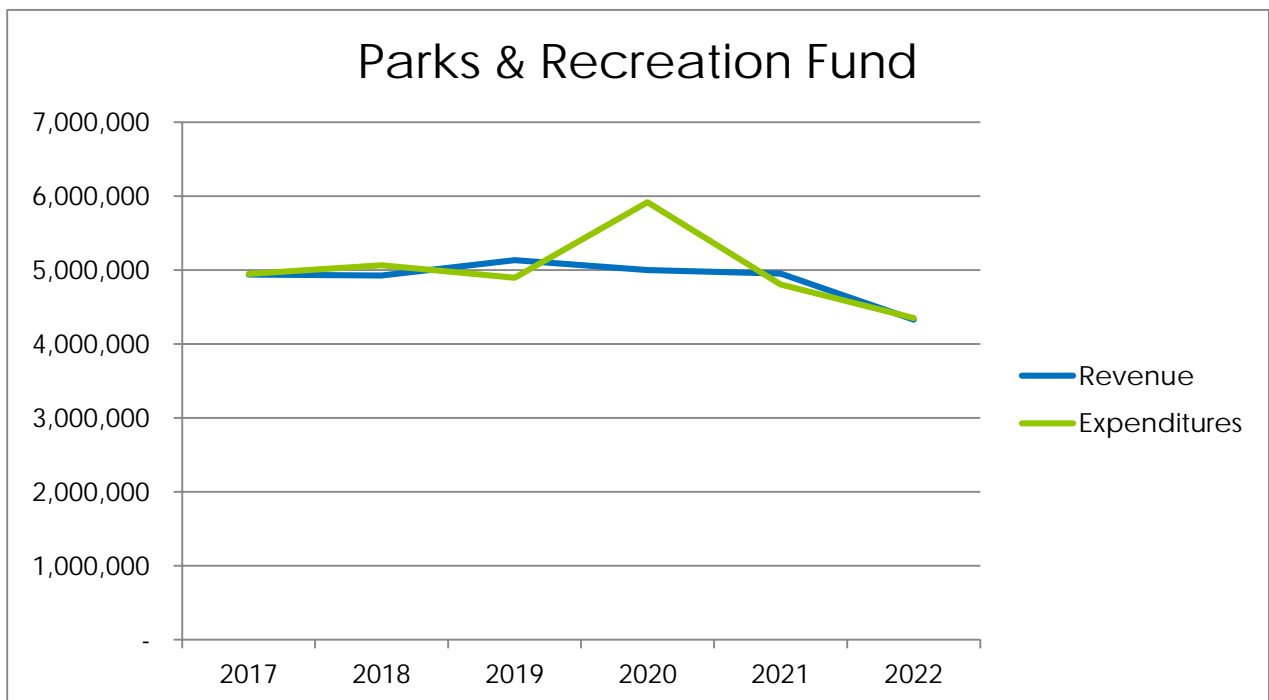
	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 207 Police Fund</b>				
Revenue				
Taxes	\$ 2,799,376	\$ 2,799,376	\$ 2,824,535	\$ 2,903,525
Interest and Rentals	-	-	(1,473)	-
Revenue Totals	<u>2,799,376</u>	<u>2,799,376</u>	<u>2,823,062</u>	<u>2,903,525</u>
Expenditures				
Transfers Out	<u>2,799,376</u>	<u>1,299,376</u>	<u>1,299,376</u>	<u>3,089,335</u>
Expenditure Totals	<u>2,799,376</u>	<u>1,299,376</u>	<u>1,299,376</u>	<u>3,089,335</u>
<b>Fund Total</b>	-	1,500,000	1,523,686	(185,810)
<b>Fund Balance, Beginning</b>	<u>32,649</u>	<u>32,649</u>	<u>32,649</u>	<u>1,556,335</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 32,649</u></u>	<u><u>\$ 1,532,649</u></u>	<u><u>\$ 1,556,335</u></u>	<u><u>\$ 1,370,525</u></u>

The reserves in this fund are being set aside to pay future annual payments on the 10 year contract with Axon for vehicle and body cameras.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 208 Parks and Recreation Fund</b>				
Revenue				
Taxes	\$ 3,359,350	\$ 3,359,350	\$ 3,391,405	\$ 3,484,218
Federal Grants	213,699	1,294,425	1,291,503	219,617
State Grants	-	-	30,000	-
Contributions from Local Units	-	-	-	-
Charges for Service	313,730	313,730	189,795	290,500
Interest and Rentals	8,825	8,825	7,920	1,500
Other Revenues	101,520	101,520	38,930	35,520
Transfers	-	-	-	300,000
Revenue Totals	<u>3,997,124</u>	<u>5,077,850</u>	<u>4,949,553</u>	<u>4,331,355</u>
Expenditures				
Personnel Services	2,509,544	3,512,344	3,357,094	2,566,721
Supplies	122,488	149,331	110,769	121,095
Other Services and Charges	1,269,905	1,392,795	1,277,674	1,374,929
Capital Outlay	14,365	193,200	57,460	287,320
Expenditure Totals	<u>3,916,302</u>	<u>5,247,670</u>	<u>4,802,997</u>	<u>4,350,065</u>
<b>Fund Total</b>	80,822	(169,820)	146,556	(18,710)
<b>Fund Balance, Beginning</b>	<u>808,377</u>	<u>808,377</u>	<u>808,377</u>	<u>954,933</u>
<b>Fund Balance, Ending</b>	<u>\$ 889,199</u>	<u>\$ 638,557</u>	<u>\$ 954,933</u>	<u>\$ 936,223</u>
<b>Expenditure detail by program</b>				
75200-Parks and Rec Administration	\$ 804,808	\$ 836,194	\$ 806,966	\$ 953,628
75600-Parks and Rec - Facilities	1,957,141	2,162,442	1,879,728	2,238,957
75800-Parks and Rec - Senior Center	425,637	454,553	368,799	454,972
76100-Recreation	515,001	515,001	468,001	481,691
76112-21st Century Cohort K	89,758	531,731	531,743	92,739
76113-21st Century Cohort L-1	89,758	530,956	530,968	92,739
76114-21st Century Cohort L-2	34,199	216,793	216,792	35,339
	<u>\$ 3,916,302</u>	<u>\$ 5,247,670</u>	<u>\$ 4,802,997</u>	<u>\$ 4,350,065</u>



#### 2022 Revenue Estimate Highlights:

Taxable Value	<ul style="list-style-type: none"> <li>Estimated tax revenue of \$3,484,218 - A 3.72% increase over 2021 budget based on a CPI increase of 1.4% and assessments on new construction</li> </ul>
Grant Revenue	<ul style="list-style-type: none"> <li>2021 estimate includes \$1,321,503 in grant revenues from AAAWM Transportation (Go Bus), Team 21, and the State of Michigan</li> <li>Grants are budgeted as approved throughout the fiscal year; the 2022 budget reflects a decrease of \$1,101,886 in grant revenue because the grants will not be received and approved until after the fiscal year begins</li> </ul>
Transfers	<ul style="list-style-type: none"> <li>Includes a \$300,000 transfer from the Capital Projects Revolving Fund for capital projects</li> </ul>

#### 2022 Expenditure Highlights Compared to 2021:

Administration	<ul style="list-style-type: none"> <li>Increase of \$78,000 in administrative fee</li> <li>Includes \$7,320 in capital outlay for computer equipment</li> </ul>
Facility	<ul style="list-style-type: none"> <li>Capital outlay of \$20,000 for Frog Hollow play equipment, \$30,000 for Bajjtes Park basketball court repairs, \$20,000 for Hillcroft Park security cameras, \$40,000 for Lamar Park playground improvements, \$15,000 for new irrigation at Lemery Park, \$98,000 for Kelloggsville Park resurfacing, \$25,000 for Ideal Park security cameras</li> <li>Includes \$10,000 for tree planting</li> </ul>
Senior Center	<ul style="list-style-type: none"> <li>No major changes in expected expenditures</li> </ul>
Recreation	<ul style="list-style-type: none"> <li>No major changes in expected expenditures</li> </ul>
Overall	<ul style="list-style-type: none"> <li>The Gezon Park capital project being paid from the Library and Parks Capital Fund for FY 2022</li> </ul>

City of Wyoming  
Parks and Recreation Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	808,378	954,934	936,224	966,608	949,161	933,573
Revenues	4,949,553	4,331,355	3,934,652	3,950,697	4,022,047	4,086,792
Expenses	4,802,997	4,350,065	3,904,268	3,968,145	4,037,635	4,107,331
Surplus or (Deficit)	146,556	(18,710)	30,384	(17,448)	(15,588)	(20,539)
Ending Reserves	954,934	936,224	966,608	949,161	933,573	913,033

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

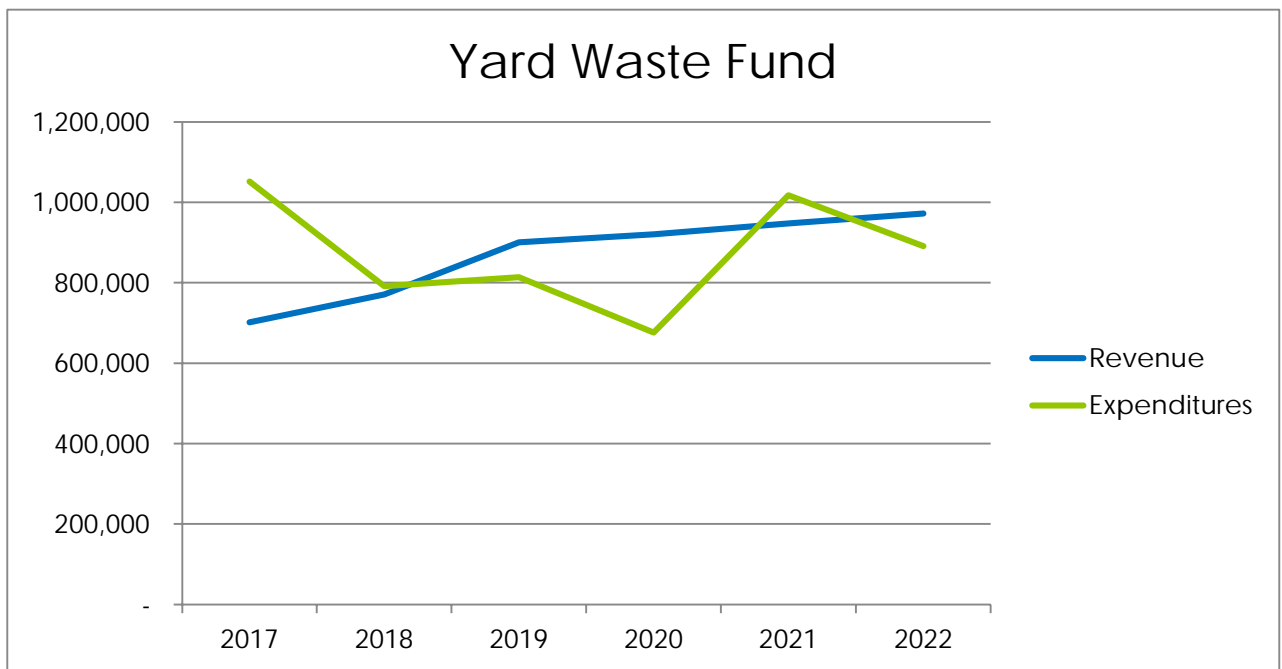
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 211 Sidewalk Fund</b>				
Revenue				
Taxes	\$ 448,330	\$ 448,330	\$ 449,903	\$ 463,795
Interest and Rentals	-	-	2,416	1,213
Revenue Totals	<u>448,330</u>	<u>448,330</u>	<u>452,319</u>	<u>465,008</u>
Expenditures				
Other Services and Charges	<u>445,228</u>	<u>445,228</u>	<u>444,228</u>	<u>463,594</u>
Expenditure Totals	<u>445,228</u>	<u>445,228</u>	<u>444,228</u>	<u>463,594</u>
<b>Fund Total</b>	3,102	3,102	8,091	1,414
<b>Fund Balance, Beginning</b>	<u>188,164</u>	<u>188,164</u>	<u>188,164</u>	<u>196,255</u>
<b>Fund Balance, Ending</b>	<u>\$ 191,266</u>	<u>\$ 191,266</u>	<u>\$ 196,255</u>	<u>\$ 197,669</u>
<b>Expenditure detail by program</b>				
17500-Administration	\$ 39,228	\$ 39,228	\$ 39,228	\$ 46,594
44200-Snow Removal	406,000	406,000	405,000	417,000
44210-Sidewalk Repair	-	-	-	-
	<u>\$ 445,228</u>	<u>\$ 445,228</u>	<u>\$ 444,228</u>	<u>\$ 463,594</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 230 Solid Waste Disposal Fund</b>				
Revenue				
Taxes	\$ 912,430	\$ 912,430	\$ 932,697	\$ 962,461
Interest and Rentals	5,000	5,000	14,275	9,638
Reimbursements	-	-	137	-
Revenue Totals	<u>917,430</u>	<u>917,430</u>	<u>947,109</u>	<u>972,099</u>
Expenditures				
Personnel Services	289,567	289,567	271,725	295,860
Supplies	4,600	4,600	2,500	4,100
Other Services and Charges	602,805	672,305	573,508	579,222
Capital Outlay	150,000	170,000	170,000	12,000
Expenditure Totals	<u>1,046,972</u>	<u>1,136,472</u>	<u>1,017,733</u>	<u>891,182</u>
<b>Fund Total</b>	(129,542)	(219,042)	(70,624)	80,917
<b>Fund Balance, Beginning</b>	<u>856,187</u>	<u>856,187</u>	<u>856,187</u>	<u>785,563</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 726,645</u></u>	<u><u>\$ 637,145</u></u>	<u><u>\$ 785,563</u></u>	<u><u>\$ 866,480</u></u>



**2022 Revenue Estimate Highlights:**

Taxable Value      • Estimated tax revenue of \$962,461 - A 5.48% increase over 2021 budget

**2022 Expenditure Highlights Compared to 2021:**

Administration      • Decrease of \$12,500 in General Fund administrative fees

Yard Waste Disposal      • Includes \$12,000 in Capital Outlay for portable yard lights

City of Wyoming  
Solid Waste Disposal Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	856,187	785,563	866,480	982,960	1,099,265	1,224,905
Revenues	947,109	972,099	1,006,064	1,016,507	1,036,678	1,051,203
Expenses	1,017,733	891,182	889,585	900,202	911,038	922,100
Surplus or (Deficit)	(70,624)	80,917	116,480	116,305	125,640	129,103
Ending Reserves	785,563	866,480	982,960	1,099,265	1,224,905	1,354,008

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

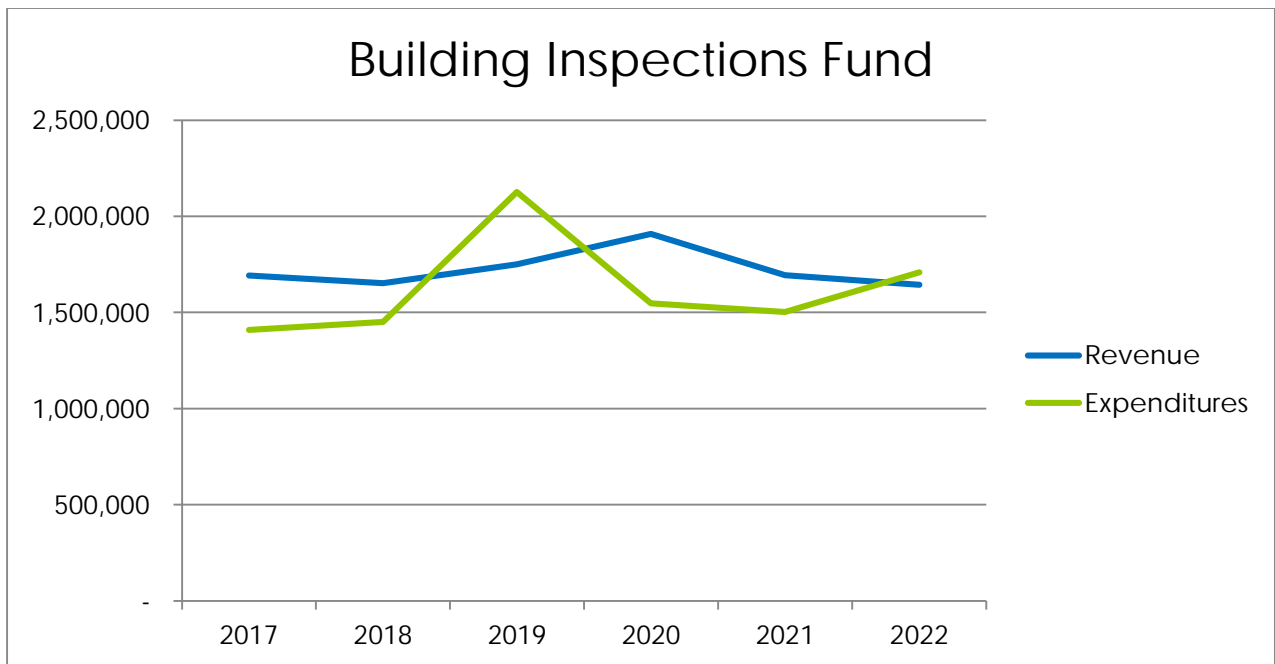
Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 249 Building Inspection Fund</b>				
Revenue				
Licenses and Permits	\$ 1,518,764	\$ 1,518,764	\$ 1,542,305	\$ 1,490,236
Federal Grants	55,000	55,000	59,643	55,000
Charges for Service	72,850	72,850	52,900	63,400
Fines and Forfeitures	19,000	19,000	10,000	15,000
Interest and Rentals	-	-	22,882	11,441
Other Revenues	11,000	11,000	6,500	10,000
Revenue Totals	<u>1,676,614</u>	<u>1,676,614</u>	<u>1,694,230</u>	<u>1,645,077</u>
Expenditures				
Personnel Services	1,255,842	1,255,842	1,154,029	1,381,778
Supplies	17,890	17,890	16,300	12,695
Other Services and Charges	349,407	374,212	330,780	308,737
Capital Outlay	1,860	1,860	1,399	5,187
Expenditure Totals	<u>1,624,999</u>	<u>1,649,804</u>	<u>1,502,508</u>	<u>1,708,397</u>
<b>Fund Total</b>	<b>51,615</b>	<b>26,810</b>	<b>191,722</b>	<b>(63,320)</b>
<b>Fund Balance, Beginning</b>	<u>1,425,381</u>	<u>1,425,381</u>	<u>1,425,381</u>	<u>1,617,103</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 1,476,996</u></u>	<u><u>\$ 1,452,191</u></u>	<u><u>\$ 1,617,103</u></u>	<u><u>\$ 1,553,783</u></u>
<b>Expenditure detail by program</b>				
37100-Permits	\$ 801,530	\$ 809,077	\$ 798,474	\$ 942,050
37210-Code Enforcement-Other	275,742	292,703	238,717	289,371
37220-Code Enforcement-CDBG Eligible	143,519	143,951	134,684	112,078
37300-Rental Program	267,911	267,776	224,937	264,545
72200-Zoning and Other Programs	136,297	136,297	105,696	100,353
	<u><u>\$ 1,624,999</u></u>	<u><u>\$ 1,649,804</u></u>	<u><u>\$ 1,502,508</u></u>	<u><u>\$ 1,708,397</u></u>



#### 2022 Revenue Estimate Highlights:

Rental Registration	• Includes decrease of \$34,000
Permits & Inspections	• Includes an overall decrease of \$3,000 in permits
Federal Grants	• Includes continuation of \$55,000 to be received from CDBG grant
Charges for Services	• Includes an overall decrease of \$9,000 for fees
Property Maint. Fees	• Included decrease of \$4,000

#### 2022 Expenditure Highlights Compared to 2021:

All Activities Combined	• Decrease of \$33,000 in General Fund administrative fee
	• Minimal other changes

City of Wyoming  
Building Inspection Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	1,425,381	1,617,103	1,553,782	1,498,991	1,416,075	1,251,985
Revenues	1,694,230	1,645,077	1,676,265	1,687,120	1,646,838	1,650,075
Expenses	1,502,508	1,708,397	1,731,057	1,770,036	1,810,928	1,852,657
Surplus or (Deficit)	191,722	(63,320)	(54,792)	(82,915)	(164,090)	(202,582)
Ending Reserves	1,617,103	1,553,782	1,498,991	1,416,075	1,251,985	1,049,403

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

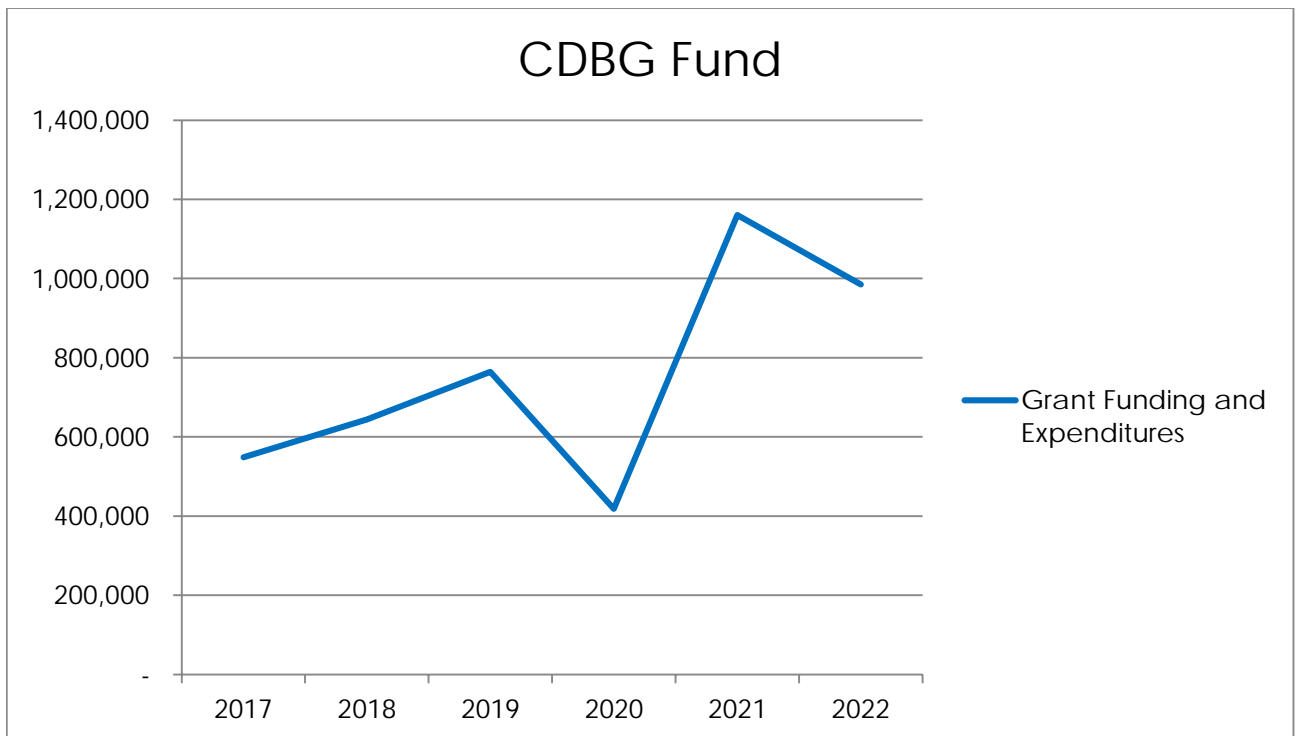
Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 256 Community Development Fund</b>				
Revenue				
Federal Grants	\$ 695,030	\$ 1,306,254	\$ 1,020,887	\$ 865,526
Interest and Rentals	13,800	13,800	10,000	12,000
Other Revenues	107,200	107,200	130,200	107,100
Other Financing Sources	-	-	-	-
Revenue Totals	<u>816,030</u>	<u>1,427,254</u>	<u>1,161,087</u>	<u>984,626</u>
Expenditures				
Personnel Services	151,896	151,896	137,144	157,347
Supplies	840	840	450	800
Other Services and Charges	638,651	1,249,875	998,850	676,251
Capital Outlay	24,643	24,643	24,643	150,228
Expenditure Totals	<u>816,030</u>	<u>1,427,254</u>	<u>1,161,087</u>	<u>984,626</u>
<b>Fund Total</b>	-	-	-	-
<b>Fund Balance, Beginning</b>	-	-	-	-
<b>Fund Balance, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditure detail by program</b>				
17521-Administration 2021	122,575	132,576	129,043	-
17522-Administration 2022	-	-	-	127,496
69120-Rehabilitation 2020	20,000	20,000	20,000	-
69121-Rehabilitation 2021	86,657	93,656	71,107	20,000
69122-Rehabilitation 2022	-	-	-	79,994
69219-CDBG Activities 2019	-	44,874	44,874	-
69220-CDBG Activities 2020	96,238	662,587	653,684	8,903
69221-CDBG Activities 2021	490,560	473,561	242,379	256,463
69222-CDBG Activities 2022	-	-	-	491,770
	<u>\$ 816,030</u>	<u>\$ 1,427,254</u>	<u>\$ 1,161,087</u>	<u>\$ 984,626</u>



#### 2022 Revenue Estimate Highlights:

##### Federal Grants

- Revenue fluctuations from 2017-2020 are due to grant awards not fully spent in prior years being spent in subsequent years
- 2022 entitlement amount of \$580,160 has been awarded

##### Other Revenues

- Estimated revenue of \$107,100 consists of program income from grant related activities

##### History of Grant Awards

- 2014 \$467,660
- 2015 \$479,630
- 2016 \$499,160
- 2017 \$470,878
- 2018 \$479,426
- 2019 \$522,135
- 2020 \$550,935
- 2021 \$578,792
- 2022 \$580,160

#### 2022 Expenditure Highlights Compared to 2021:

##### All Activities Combined

- Minimal change in administrative costs
- CDBG activities for 2022 include the following:
  - Demolition \$5,228
  - Fair Housing \$12,100
  - Rehab Loans \$188,758
  - Home Repair Services \$50,228
  - ICCF Financial Assistance \$10,000
  - Salvation Army Rental Assistance \$20,000
  - Code Enforcement \$55,228
  - Family Promise-Rehousing \$30,000
  - Family Promise-Stabilization \$20,000
  - Crosswalk Improvement \$100,228

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 260 Indigent Defense Fund</b>				
Revenue				
State Grants	\$ -	\$ 129,744	\$ 296,275	\$ -
Contributions from Local Units	-	279,216	279,217	-
Interest and Rentals	-	1,182	2,239	-
Transfers	-	7,154	7,154	-
Revenue Totals	<u>-</u>	<u>417,296</u>	<u>584,885</u>	<u>-</u>
Expenditures				
Personnel Services	-	32,188	32,186	-
Supplies	-	44,000	44,000	-
Other Services and Charges	-	553,489	553,489	-
Capital Outlay	-	50,000	50,000	-
Expenditure Totals	<u>-</u>	<u>679,677</u>	<u>679,675</u>	<u>-</u>
<b>Fund Total</b>	-	(262,381)	(94,790)	-
<b>Fund Balance, Beginning</b>	<u>262,381</u>	<u>262,381</u>	<u>262,381</u>	<u>167,591</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 262,381</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 167,591</u></u>	<u><u>\$ 167,591</u></u>

The Indigent Defense Fund was set up per State requirements in FY 2019 and implementation began in FY 2020. The grant and associated funding is based on the State of Michigan's fiscal year, October through September. The budget will be handled with a budget amendment at the time the grant is awarded each year.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

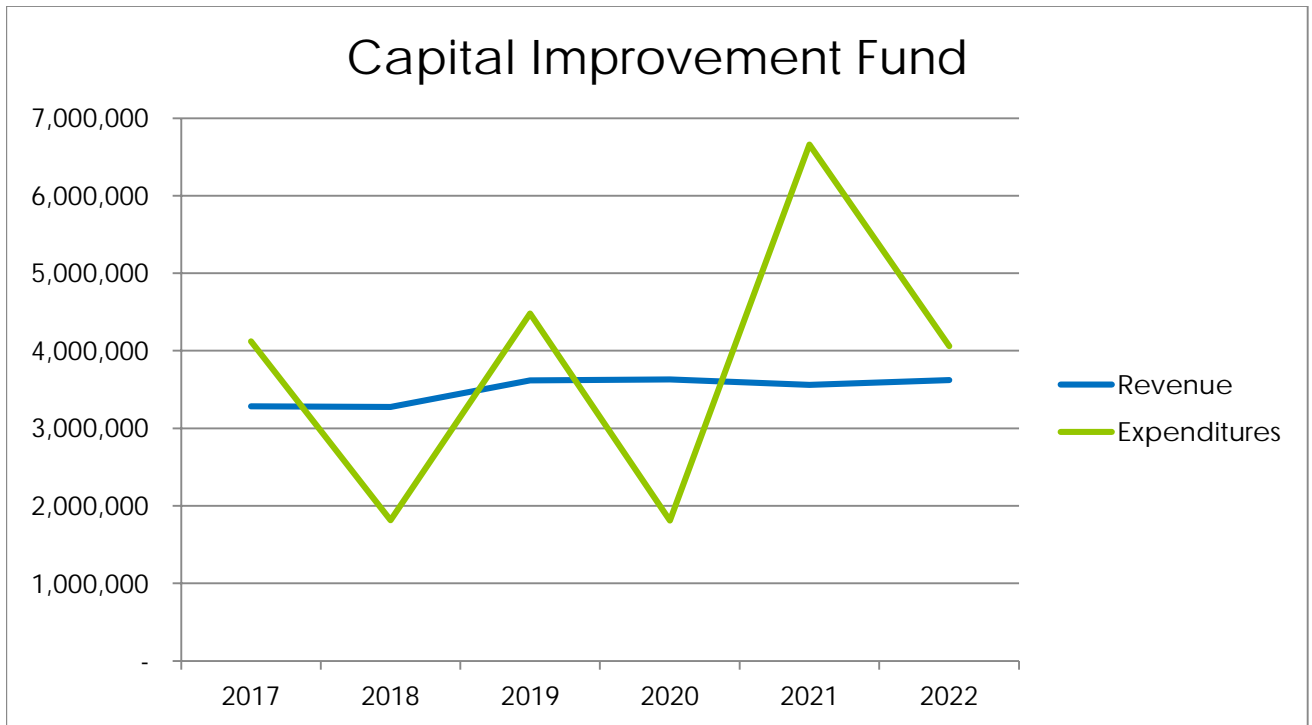
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 265 Drug Law Enforcement Fund</b>				
Revenue				
Fines and Forfeitures	\$ -	\$ -	\$ 18,925	\$ -
Interest and Rentals	-	-	482	-
Miscellaneous Income	-	-	-	-
Revenue Totals	<u>-</u>	<u>-</u>	<u>19,407</u>	<u>-</u>
Expenditures				
Capital Outlay	44,000	73,908	73,908	-
Transfers Out	-	-	-	-
Expenditure Totals	<u>44,000</u>	<u>73,908</u>	<u>73,908</u>	<u>-</u>
<b>Fund Total</b>	(44,000)	(73,908)	(54,501)	-
<b>Fund Balance, Beginning</b>	<u>80,283</u>	<u>80,283</u>	<u>80,283</u>	<u>25,782</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 36,283</u></u>	<u><u>\$ 6,375</u></u>	<u><u>\$ 25,782</u></u>	<u><u>\$ 25,782</u></u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 400 Capital Improvement Fund</b>				
Revenue				
Taxes	\$ 3,397,230	\$ 3,397,230	\$ 3,426,068	\$ 3,553,486
Federal Grants	-	-	-	-
Contributions from Local Units	-	-	-	-
Charges for Service	-	-	93,000	50,000
Interest and Rentals	-	-	41,570	20,785
Other Revenues	-	-	123	-
Revenue Totals	<u>3,397,230</u>	<u>3,397,230</u>	<u>3,560,761</u>	<u>3,624,271</u>
Expenditures				
Personnel Services	721,635	721,635	744,191	798,377
Supplies	6,740	4,740	6,740	6,740
Other Services and Charges	329,542	331,542	325,705	298,690
Capital Outlay	2,001,000	5,670,675	5,587,000	2,955,000
Transfers Out	-	-	-	-
Expenditure Totals	<u>3,058,917</u>	<u>6,728,592</u>	<u>6,663,636</u>	<u>4,058,807</u>
<b>Fund Total</b>	338,313	(3,331,362)	(3,102,875)	(434,536)
<b>Fund Balance, Beginning</b>	<u>4,101,819</u>	<u>4,101,819</u>	<u>4,101,819</u>	<u>998,944</u>
<b>Fund Balance, Ending</b>	<u>\$ 4,440,132</u>	<u>\$ 770,457</u>	<u>\$ 998,944</u>	<u>\$ 564,408</u>
<b>Expenditure detail by program</b>				
17500-Administration	\$ 1,058,917	\$ 1,058,917	\$ 1,081,636	\$ 1,108,807
45200-Storm Water Construction	-	685,031	685,000	250,000
50200-Major Street Construction	-	96,499	97,000	700,000
50300-Local Street Construction	-	-	-	-
57300-Capital Outlay Watermain	2,000,000	4,888,145	4,800,000	2,000,000
99900-Transfers	-	-	-	-
	<u>\$ 3,058,917</u>	<u>\$ 6,728,592</u>	<u>\$ 6,663,636</u>	<u>\$ 4,058,807</u>



**2022 Revenue Estimate Highlights:**

Taxable Value	<ul style="list-style-type: none"> <li>Estimated tax revenue of \$3,553,486 - A 4.60% increase over 2021 budget</li> </ul>
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**2022 Expenditure Highlights Compared to 2021:**

Administration	<ul style="list-style-type: none"> <li>Decrease of \$5,292 in administrative fees</li> </ul>
Storm Water	<ul style="list-style-type: none"> <li>Includes \$250,000 in capital outlay for Hook tank and Mallard's Cove</li> </ul>
Major Street Construction	<ul style="list-style-type: none"> <li>Includes \$700,000 in capital outlay for resurfacing</li> </ul>
Watermain	<ul style="list-style-type: none"> <li>Includes \$2,000,000 in capital outlay for watermain replacements</li> </ul>

City of Wyoming  
Capital Improvement Fund  
The Essential 5 X 5 Budget

\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate 2021	Budget 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
Beginning Reserves	4,101,818	998,943	564,407	474,871	401,256	(726,897)
Revenues	3,560,761	3,624,271	3,691,604	3,735,602	3,809,902	3,862,955
Expenses	6,663,636	4,058,807	3,781,141	3,809,216	4,938,055	4,967,679
Surplus or (Deficit)	(3,102,875)	(434,536)	(89,537)	(73,614)	(1,128,153)	(1,104,724)
Ending Reserves	998,943	564,407	474,871	401,256	(726,897)	(1,831,621)

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

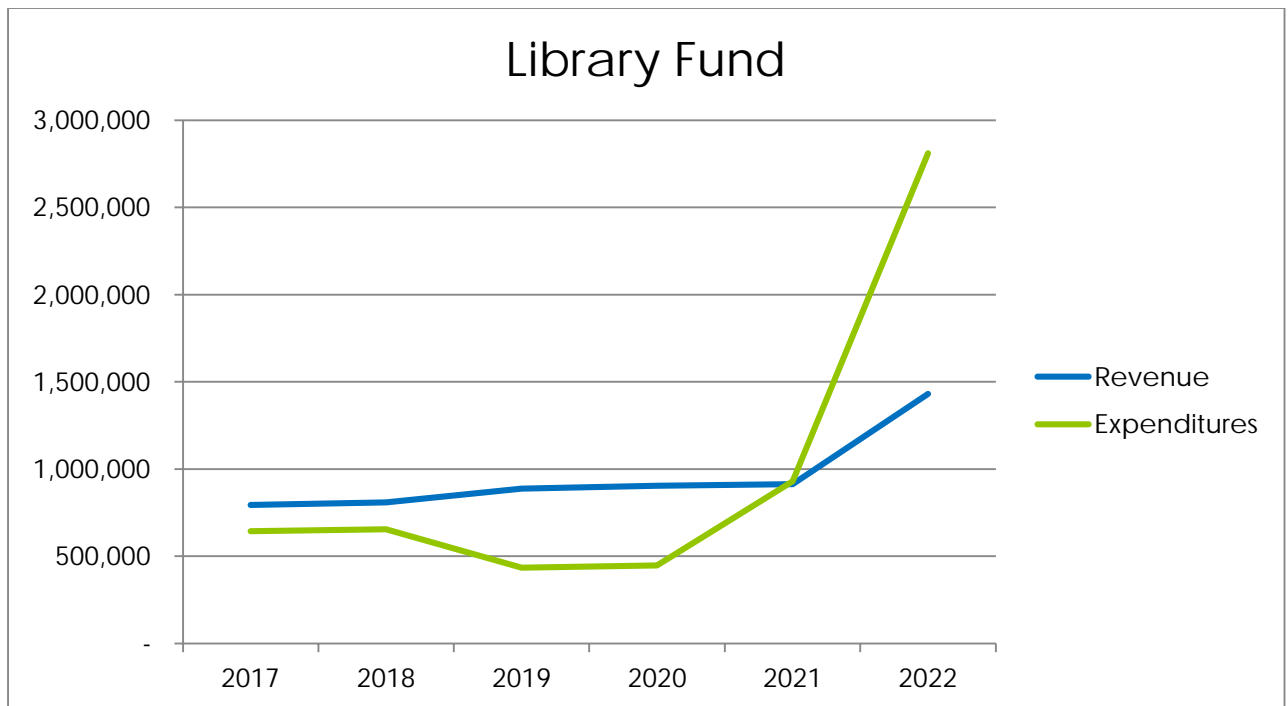
Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 401 Library Maintenance &amp; Capital Fund</b>				
Revenue				
Taxes	\$ 823,380	\$ 823,380	\$ 837,508	\$ 857,957
Contributions from Local Units	61,540	61,540	61,540	61,540
Interest and Rentals	1,000	1,000	13,888	11,746
Other Revenues	-	-	500	1,000
Other Financing Sources	-	-	-	500,000
Revenue Totals	<u>885,920</u>	<u>885,920</u>	<u>913,436</u>	<u>1,432,243</u>
Expenditures				
Personnel Services	98,232	98,232	81,240	105,817
Supplies	22,700	22,700	10,100	22,200
Other Services and Charges	279,474	295,374	265,677	282,533
Capital Outlay	334,000	602,688	572,690	2,400,000
Expenditure Totals	<u>734,406</u>	<u>1,018,994</u>	<u>929,707</u>	<u>2,810,550</u>
<b>Fund Total</b>	151,514	(133,074)	(16,271)	(1,378,307)
<b>Fund Balance, Beginning</b>	<u>1,594,190</u>	<u>1,594,190</u>	<u>1,594,190</u> *	<u>1,577,919</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,745,704</u>	<u>\$ 1,461,116</u>	<u>\$ 1,577,919</u>	<u>\$ 199,612</u>
<b>Expenditure detail by program</b>				
17500-Administration	\$ 42,976	\$ 42,976	\$ 42,976	\$ 44,768
26700-Facility Maintenance	357,430	434,830	375,541	365,782
75600-Parks Facility Capital Outlay	334,000	541,188	511,190	2,400,000
	<u>\$ 734,406</u>	<u>\$ 1,018,994</u>	<u>\$ 929,707</u>	<u>\$ 2,810,550</u>



#### 2022 Revenue Estimate Highlights:

##### Taxable Value

- Estimated tax revenue of \$857,957 - A 4.2% increase including a CPI increase of 1.4% and assessments on new construction
- In 2016 the Library debt was retired and the millage transferred to the maintenance millage
- In 2017 voters approved the Library millage to become a flexible millage, allowing for the funds to be used for library maintenance as well as parks capital projects

##### District Library Share Transfers

- Estimate of \$61,540
- Includes a \$500,000 transfer from the Capital Projects Revolving Fund for capital projects

#### 2022 Expenditure Highlights Compared to 2021:

##### Administration

- Increase of \$2,000 in administrative fee

##### Facilities Maintenance

- Includes \$2,400,000 in capital outlay for Gezon Park

City of Wyoming  
Library Maintenance & Capital Fund  
The Essential 5 X 5 Budget  
\*\*\*BUDGET AS PROPOSED WITH 100% OF PERSONNEL COSTS\*\*\*

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Reserves	1,594,135	1,577,864	199,557	741,634	1,287,154	1,843,296
Revenues	913,436	1,432,243	959,561	970,201	988,144	1,000,957
Expenses	929,707	2,810,550	417,483	424,681	432,002	439,488
Surplus or (Deficit)	(16,271)	(1,378,307)	542,077	545,520	556,142	561,469
Ending Reserves	1,577,864	199,557	741,634	1,287,154	1,843,296	2,404,765

Major Revenue Assumptions

Property Taxes			3.3%	1.2%	2.0%	1.4%
Rev Sharing			1.0%	1.0%	1.0%	1.0%
Investment Earnings			0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

General Inflation			0.5%	0.5%	0.5%	0.5%
Professional Svcs			0.0%	0.0%	0.0%	0.0%
Wages: General	2021 is based on estimated year-end amounts	Based on department requests	2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%
Water Charges for Svc			6.3%	6.3%	6.3%	6.3%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**  
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 588 Sewer - Bond and Interest Fund</b>				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position, Beginning</b>	<u>3,465,483</u>	<u>3,465,483</u>	<u>3,465,483</u>	<u>3,465,483</u>
<b>Net Position, Ending</b>	<u><u>\$ 3,465,483</u></u>	<u><u>\$ 3,465,483</u></u>	<u><u>\$ 3,465,483</u></u>	<u><u>\$ 3,465,483</u></u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**  
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 589 Sewer - Construction Reserve</b>				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	100,000	100,000	114,594	-
Revenue Totals	<u>100,000</u>	<u>100,000</u>	<u>114,594</u>	<u>-</u>
Expenditures				
Transfers Out	1,000,000	1,000,000	1,106,738	-
Expenditure Totals	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,106,738</u>	<u>-</u>
<b>Fund Total</b>	(900,000)	(900,000)	(992,144)	-
<b>Net Position, Beginning</b>	<u>992,144</u>	<u>992,144</u>	<u>992,144</u>	<u>-</u>
<b>Net Position, Ending</b>	<u>\$ 92,144</u>	<u>\$ 92,144</u>	<u>\$ -</u>	<u>\$ -</u>

This fund retains transfers set aside for future capacity expansion projects.  
FY 21 this fund is being dissolved and transferred to the Fund 590.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 590 Sewer Fund</b>				
Revenue				
State Grants	\$ -	\$ -	\$ -	\$ -
Contributions from Local Units	417,000	417,000	417,000	417,000
Charges for Service	19,275,000	19,275,000	18,967,000	19,305,000
Fines and Forfeitures	180,000	180,000	70,000	160,000
Interest and Rentals	30,000	30,000	269,359	146,580
Other Revenues	20,000	20,000	102,027	20,000
Other Financing Sources	1,000,000	1,000,000	1,106,738	-
Revenue Totals	<u>20,922,000</u>	<u>20,922,000</u>	<u>20,932,124</u>	<u>20,048,580</u>
Expenditures				
Personnel Services	4,296,287	4,296,287	4,173,759	4,533,238
Supplies	964,499	964,499	968,600	1,056,026
Other Services and Charges	8,475,842	8,581,961	8,610,506	9,020,829
Capital Outlay	5,935,000	9,149,297	8,268,000	1,792,000
Debt Service	3,471,467	3,471,467	3,469,465	3,478,344
Transfers Out	100,000	100,000	114,594	-
Expenditure Totals	<u>23,243,095</u>	<u>26,563,511</u>	<u>25,604,924</u>	<u>19,880,437</u>
<b>Fund Total</b>	(2,321,095)	(5,641,511)	(4,672,800)	168,143
<b>Working Capital, Beginning</b>	<u>10,363,292</u>	<u>10,363,292</u>	<u>10,363,292</u>	<u>5,690,492</u>
<b>Working Capital, Ending*</b>	<u>\$ 8,042,197</u>	<u>\$ 4,721,781</u>	<u>\$ 5,690,492</u>	<u>\$ 5,858,635</u>

Three guiding principals for preparing the Sewer budget:

- 120 days of operating expenses in working capital and 90 days of operating expenses in cash
- Maintain moderate rate increases each year
- Meet bond covenant requirements

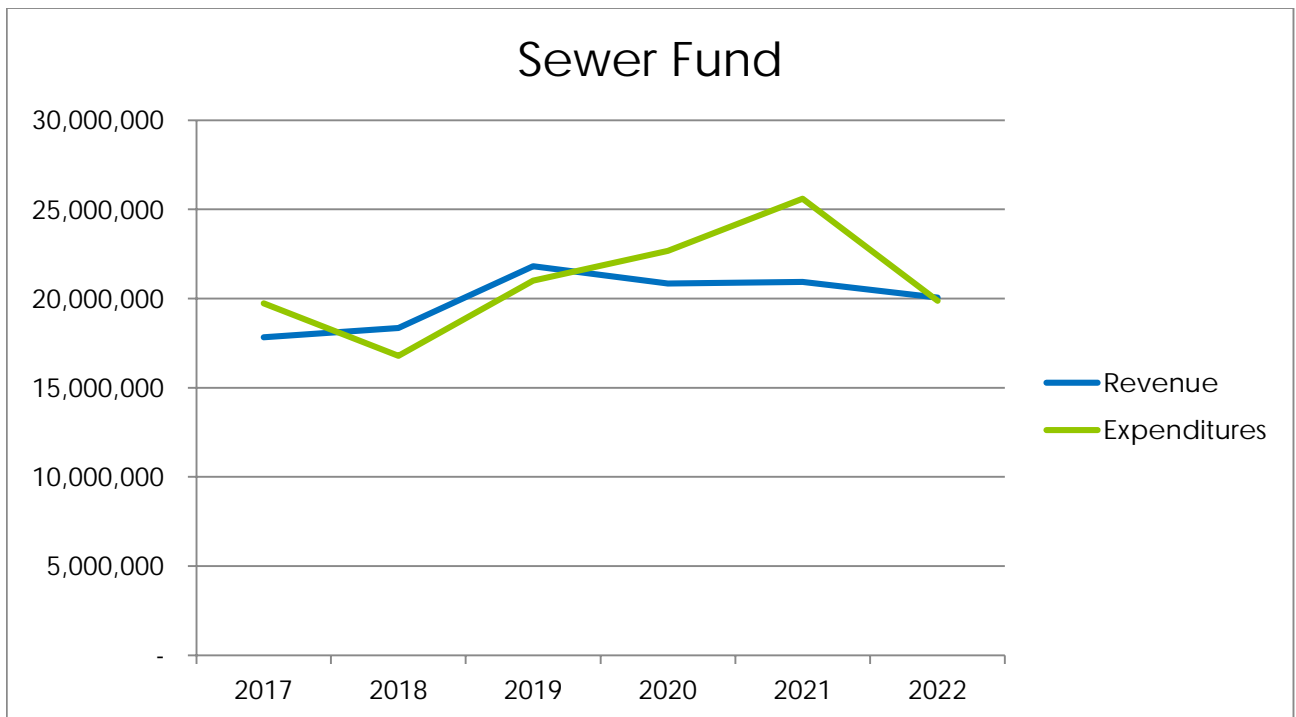
\*Working capital excludes Fund 588

**Expenditure detail by program - See Next Page**

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Expenditure detail by program</b>				
54200-Transmission	\$ 1,615,326	\$ 1,675,326	\$ 1,556,533	\$ 1,659,421
54400-Capital Outlay	620,000	620,000	590,000	1,045,000
54100-Administration Services	2,068,948	2,068,948	1,931,702	2,262,738
54300-Treatment	8,216,762	8,184,881	8,423,003	8,617,586
54310-Treatment-Lab Services	755,855	755,855	731,078	757,372
54400-Capital Outlay	5,235,000	8,451,297	7,600,000	697,000
54700-Industrial Pretreatment	544,998	544,998	527,092	671,738
54800-GVRBA Operations-Land Appl	574,069	639,069	608,994	546,981
54801-GVRBA Operations-Pump House	40,670	51,670	52,463	144,257
92500-Revenue Bonds	3,471,467	3,471,467	3,469,465	3,478,344
99900-Transfers	100,000	100,000	114,594	-
	<u><u>\$ 23,243,095</u></u>	<u><u>\$ 26,563,511</u></u>	<u><u>\$ 25,604,924</u></u>	<u><u>\$ 19,880,437</u></u>



#### 2022 Revenue Estimate Highlights:

- |                       |  |
|-----------------------|--|
| Charges for Services  | • Increase of \$30,000 over 2021 budget                            |
| Fines and Forfeitures | • Decrease of \$20,000 in forfeitures                              |
| Interest and Rentals  | • Increase of \$123,580 due to no interest being budgeted for 2021 |

#### 2022 Expenditure Highlights Compared to 2021:

- |                         |   |
|-------------------------|---|
| Public Works            | <ul style="list-style-type: none"> <li>• Capital outlay of \$420,000 for sliplining of sewer mains and \$75,000 for Mallards Cove Sewer</li> <li>• Includes \$550,000 in capital outlay for third of 6 year program of AMI meter replacement program (split with water)</li> </ul>  |
| Administrative Services | <ul style="list-style-type: none"> <li>• Increase of \$24,000 in pension liability expense compared to 2021 estimate.</li> <li>• Increase of \$58,000 in OPEB expense compared to 2021 estimate</li> <li>• Increase of \$119,000 in general fund administrative fees</li> </ul>   |
| Treatment               | <ul style="list-style-type: none"> <li>• Decrease of \$27,000 in operating supplies</li> <li>• Decrease of \$31,250 in repairs and maintenance compared to 2021 budget</li> <li>• Increase of \$447,000 in sludge disposal over 2021 budget (GVRBA)</li> </ul>  |
| Lab Services            | <ul style="list-style-type: none"> <li>• No major changes in expected expenditures</li> </ul>   |
| Capital Outlay          | <ul style="list-style-type: none"> <li>• Decrease of \$6,903,000 in capital outlay from 2021 estimate</li> <li>• Capital outlay of \$697,000 includes \$17,000 for the control room HVAC, \$10,000 for the control room UPS, \$75,000 for new bar screen, \$35,000 for FOG equipment, \$20,000 for headworks small MAU, \$320,000 for pipe gallery demo, and \$220,000 for roof replacement.</li> </ul> |
| Industrial Pretreatment | <ul style="list-style-type: none"> <li>• No major changes in expected expenditures</li> </ul>   |
| GVRBA Operations        | <ul style="list-style-type: none"> <li>• Increase of \$47,000 in chemical supplies and maintenance supplies compared to 2021 budget</li> <li>• No other major changes in expected expenditures</li> </ul>   |

City of Wyoming  
Sewer Fund  
The Essential 5 X 5 Budget

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Working Capital	10,363,292	5,690,492	5,858,635	5,858,980	6,722,396	7,403,808
Revenues	20,932,124	20,048,580	20,153,942	20,235,092	20,311,363	20,387,660
Expenses	25,604,924	19,880,437	20,153,598	19,371,675	19,629,951	22,540,827
Surplus or (Deficit)	(4,672,800)	168,143	344	863,417	681,412	(2,153,168)
Ending Working Capital	5,690,492	5,858,635	5,858,980	6,722,396	7,403,808	5,250,640

Major Revenue Assumptions

Property Taxes		3.3%	1.2%	2.0%	1.4%
Rev Sharing		1.0%	1.0%	1.0%	1.0%
Investment Earnings		0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

Professional Svcs	2021 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Wages: General			2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%

Does not include fund 588.  
Includes capital outlay.

**CITY OF WYOMING  
SEWER FUND  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2021**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2022	2,710,000	749,386	3,459,386
2023	2,795,000	670,483	3,465,483
2024	2,770,000	588,737	3,358,737
2025	2,830,000	508,473	3,338,473
2026	2,890,000	426,416	3,316,416
2027	2,950,000	342,602	3,292,602
2028	3,005,000	257,167	3,262,167
2029	2,900,000	170,087	3,070,087
2030	2,905,000	85,117	2,990,117
	<u>\$25,755,000</u>	<u>\$3,798,465</u>	<u>\$29,553,465</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 591 Water Fund</b>				
Revenue				
Federal Grants	\$ -	\$ -	\$ -	\$ -
State Grants	-	-	-	-
Charges for Service	22,339,960	22,339,960	22,802,508	22,955,668
Fines and Forfeitures	150,000	150,000	60,000	140,000
Interest and Rentals	160,000	160,000	402,738	277,369
Other Revenues	2,630,000	2,630,000	640,000	4,680,000
Other Financing Sources	-	-	1,135,383	-
Revenue Totals	<u>25,279,960</u>	<u>25,279,960</u>	<u>25,040,629</u>	<u>28,053,037</u>
Expenditures				
Personnel Services	5,671,280	5,671,280	5,474,870	5,930,241
Supplies	1,564,886	1,705,015	1,593,035	1,823,116
Other Services and Charges	5,303,056	5,673,375	5,463,053	5,451,806
Capital Outlay	4,145,000	10,258,182	5,436,000	12,268,400
Debt Service	6,822,128	6,822,128	6,820,326	7,068,118
Transfers Out	100,000	100,000	116,508	-
Expenditure Totals	<u>23,606,350</u>	<u>30,229,980</u>	<u>24,903,792</u>	<u>32,541,681</u>
<b>Fund Total</b>	1,673,610	(4,950,020)	136,837	(4,488,644)
<b>Working Capital, Beginning</b>	<u>9,127,710</u>	<u>9,127,710</u>	<u>9,127,710</u>	<u>9,264,547</u>
<b>Working Capital, Ending*</b>	<u>\$ 10,801,320</u>	<u>\$ 4,177,690</u>	<u>\$ 9,264,547</u>	<u>\$ 4,775,903</u>

Three guiding principals for preparing the Water budget:

- 120 days of operating expenses in working capital and 90 days of operating expenses in cash
- Maintain moderate rate increases each year
- Meet bond covenant requirements

\*Working capital excludes Fund 593

**Expenditure detail by program - See Next Page**

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Expenditure detail by program</b>				
56200-T and D - Mains	\$ 1,496,013	\$ 1,494,013	\$ 1,370,017	\$ 1,545,588
56600-T and D - Hydrants	108,661	108,661	95,344	112,600
56700-T and D - Services	1,420,105	1,495,605	1,399,559	1,456,163
57300-Capital Outlay	1,200,000	1,160,000	1,095,000	1,562,000
57400-Installation of Service	23,178	27,178	26,775	24,434
55100-Administration	1,303,143	1,303,143	1,289,176	1,606,961
55300-Pumping and Treatment	5,588,791	5,980,111	5,870,039	5,745,625
55310-Pumping & Treatment-Lab Servic	554,185	554,185	536,977	581,549
55800-T and D - Storage/E of Gezon	20,114	20,114	16,584	17,041
55900-T and D - Gezon Station	514,134	536,983	533,467	518,746
56100-T and D - Storage/W of Gezon	48,587	62,237	61,976	42,953
56300-T and D - Pipeline to Gezon	1,154,497	159,626	160,686	164,950
56400-T and D - Pipeline Meters	67,604	67,604	78,928	79,217
56500-T and D - Meters	677,425	677,425	535,957	746,690
56900-Customer Accounting	562,785	562,785	555,473	562,646
57000-Ottawa County	3,340,718	3,340,718	3,340,718	3,583,955
57300-Capital Outlay	3,025,000	9,098,182	4,341,000	10,706,400
92500-Revenue Bonds	3,481,410	3,481,410	3,479,608	3,484,163
99900-Transfers	100,000	100,000	116,508	-
	<u>\$ 24,686,350</u>	<u>\$ 30,229,980</u>	<u>\$ 24,903,792</u>	<u>\$ 32,541,681</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**  
**Summary**

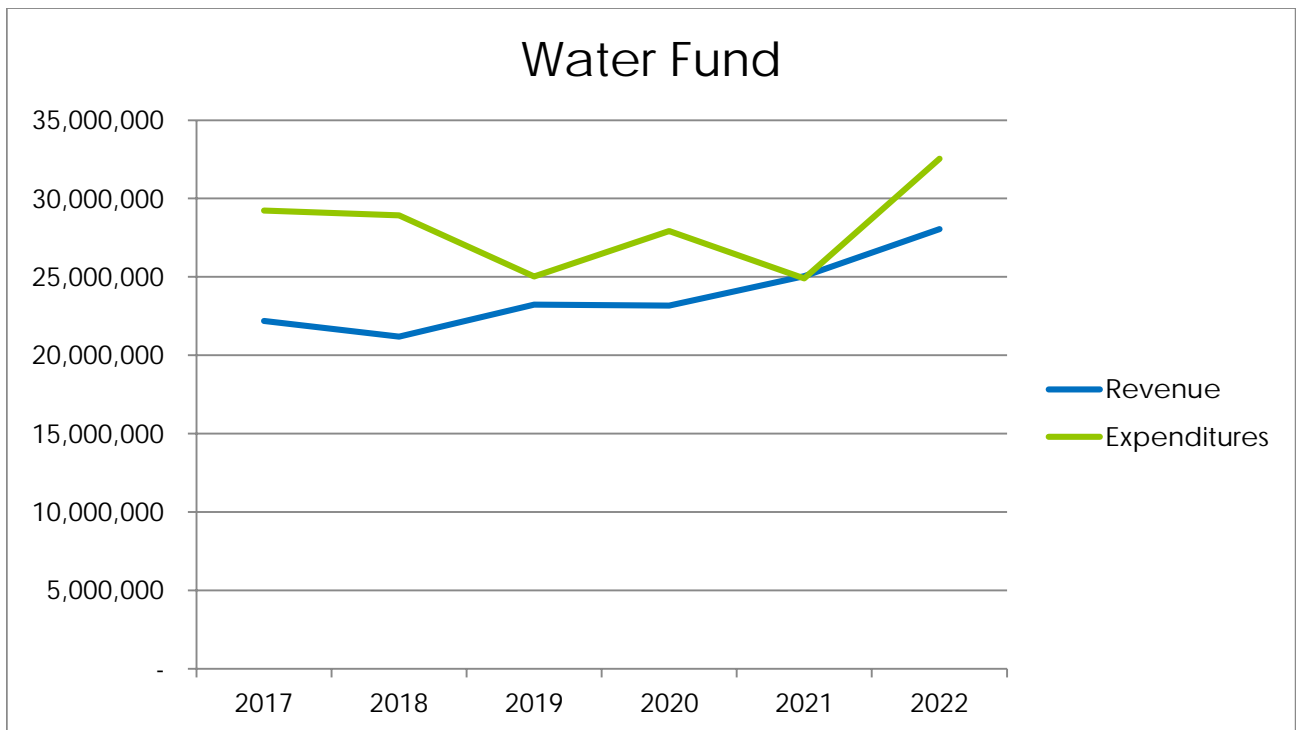
	<u>2021 Adopted Budget</u>	<u>2021 Amended Budget</u>	<u>2021 Estimated Amount</u>	<u>2022 Proposed</u>
<b>Fund: 592 Water - Construction Reserve Fun</b>				
Revenue				
Interest and Rentals				
Other Financing Sources	\$ 100,000	\$ 100,000	\$ 116,508	\$ -
Revenue Totals	<u>100,000</u>	<u>100,000</u>	<u>116,508</u>	<u>-</u>
Expenditures				
Transfers Out	<u>-</u>	<u>-</u>	<u>1,135,383</u>	<u>-</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>1,135,383</u>	<u>-</u>
<b>Fund Total</b>	100,000	100,000	(1,018,875)	-
<b>Net Position, Beginning</b>	<u>1,018,875</u>	<u>1,018,875</u>	<u>1,018,875</u>	<u>-</u>
<b>Net Position, Ending</b>	<u>\$ 1,118,875</u>	<u>\$ 1,118,875</u>	<u>\$ -</u>	<u>\$ -</u>

This fund retains transfers set aside for future capacity expansion projects.  
FY 21 this fund is being dissolved and transferred to Fund 591.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**  
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 593 Water - Bonds and Interest</b>				
Revenue				
Interest and Rentals	\$ -	\$ -	\$ -	\$ -
Revenue Totals	-	-	-	-
Expenditures				
Transfers Out	-	-	-	-
Expenditure Totals	-	-	-	-
<b>Fund Total</b>	-	-	-	-
<b>Net Position, Beginning</b>	3,597,962	3,597,962	3,597,962	3,597,962
<b>Net Position, Ending</b>	\$ 3,597,962	\$ 3,597,962	\$ 3,597,962	\$ 3,597,962

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.



#### 2022 Revenue Estimate Highlights:

Charges for Services	<ul style="list-style-type: none"> <li>● Increase of \$615,000 over 2021 budget</li> </ul>
Interest and Rentals	<ul style="list-style-type: none"> <li>● Increase of \$126,000 due to no interest being budgeted for 2021</li> </ul>
Other Revenues	<ul style="list-style-type: none"> <li>● Includes of \$4,560,000 in Ottawa County contributions</li> </ul>

#### 2022 Expenditure Highlights Compared to 2021:

Public Works	<ul style="list-style-type: none"> <li>● Includes \$550,000 in capital outlay for third of 6 year program of AMI meter replacement program (split with sewer)</li> <li>● Includes \$1,000,000 in capital outlay for watermain</li> </ul>
Administrative Services	<ul style="list-style-type: none"> <li>● Increase of \$30,000 in pension liability expense compared to 2021 estimate</li> <li>● Increase of \$72,000 in OPEB expense compared to 2021 estimate</li> <li>● Increase of \$214,000 in general fund administrative fees</li> </ul>
Pumping & Treatment	<ul style="list-style-type: none"> <li>● Increase of \$176,000 in operating supplies (treatment chemicals)</li> <li>● Decrease of \$33,000 in repairs and maintenance</li> </ul>
Lab Services	<ul style="list-style-type: none"> <li>● No major changes in expected expenditures</li> </ul>
Trans & Distribution	<ul style="list-style-type: none"> <li>● No major changes in expected expenditures</li> </ul>
Customer Accounting	<ul style="list-style-type: none"> <li>● No major changes in expected expenditures</li> </ul>
Capital Outlay	<ul style="list-style-type: none"> <li>● Capital outlay of \$10,706,400 includes: 42" HS suction isolation butterfly valve, change from MP-2 to Lucity, filter and CFE turbidimeters, John Deere gator, painting 5MG storage tank, replacing bry-air system - phase I, yard piping construction</li> </ul>

City of Wyoming  
Water Fund  
The Essential 5 X 5 Budget

	FYE Estimate <u>2021</u>	Budget <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>	Projected <u>2025</u>	Projected <u>2026</u>
Beginning Working Capital	9,127,710	9,264,547	4,775,903	(34,728,802)	(70,979,305)	(65,057,567)
Revenues	25,040,629	28,053,037	25,007,793	26,544,178	28,155,389	29,900,191
Expenses	24,903,792	32,541,681	64,512,498	62,794,681	22,233,651	21,887,162
Surplus or (Deficit)	136,837	(4,488,644)	(39,504,705)	(36,250,503)	5,921,738	8,013,029
Ending Working Capital	9,264,547	4,775,903	(34,728,802)	(70,979,305)	(65,057,567)	(57,044,539)

Major Revenue Assumptions

Property Taxes		3.3%	1.2%	2.0%	1.4%
Rev Sharing		1.0%	1.0%	1.0%	1.0%
Investment Earnings		0.0%	0.0%	0.0%	0.0%

Major Expenditure Assumptions

Professional Svcs	2021 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	0.0%	0.0%	0.0%	0.0%
Wages: General			2.7%	2.7%	2.7%	2.7%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			2.5%	2.5%	2.5%	2.5%
Pension-DB			0.0%	0.0%	0.0%	0.0%
Healthcare			4.0%	4.0%	4.0%	4.0%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			1.9%	1.9%	1.9%	1.9%
Gas, Grease, Oil			8.0%	8.0%	8.0%	8.0%
Utilities			2.0%	2.0%	2.0%	2.0%
Sewer Charge for Service			0.4%	0.4%	0.4%	0.4%

Does not include fund 593.  
Includes capital outlay.

**CITY OF WYOMING  
WATER FUND  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2021**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2022	2,747,866	883,323	3,631,189
2023	2,265,243	788,117	3,053,360
2024	1,949,997	693,951	2,643,948
2025	2,017,374	607,951	2,625,325
2026	1,792,128	518,517	2,310,645
2027	1,874,505	432,714	2,307,219
2028	1,959,259	342,851	2,302,110
2029	1,624,013	248,870	1,872,883
2030	1,686,390	186,369	1,872,759
2031	1,756,144	121,410	1,877,554
2032	1,820,237	53,731	1,873,968
	<u>\$21,493,156</u>	<u>\$4,877,804</u>	<u>\$26,370,960</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

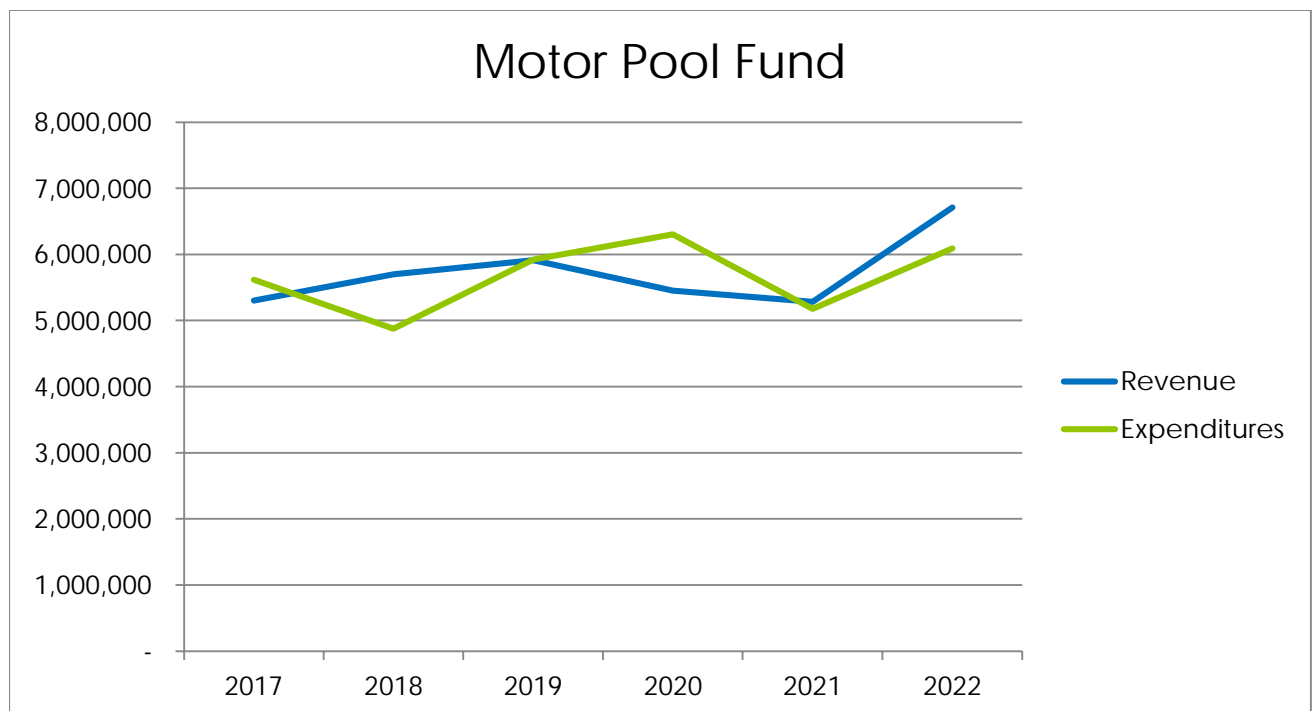
**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 661 Motor Pool Fund</b>				
Revenue				
Federal Grants				
Charges for Service	30,000	30,000	28,000	30,000
Interest and Rentals	3,937,072	3,937,072	3,392,976	4,470,806
Other Revenues	-	-	2,200	-
Revenue Totals	<u>3,967,072</u>	<u>3,967,072</u>	<u>3,423,176</u>	<u>4,500,806</u>
Expenditures				
Personnel Services	708,439	708,439	660,285	761,747
Supplies	685,950	685,950	534,750	700,950
Other Services and Charges	843,588	863,838	810,876	842,086
Transfers Out	1,575,000	1,575,000	1,575,000	2,081,000
Expenditure Totals	<u>3,812,977</u>	<u>3,833,227</u>	<u>3,580,911</u>	<u>4,385,783</u>
<b>Fund Total</b>	154,095	133,845	(157,735)	115,023
<b>Working Capital, Beginning</b>	<u>2,535,922</u>	<u>2,535,922</u>	<u>2,535,922</u>	<u>2,378,187</u>
<b>Working Capital, Ending</b>	<u>\$ 2,690,017</u>	<u>\$ 2,669,767</u>	<u>\$ 2,378,187</u>	<u>\$ 2,493,210</u>
			Fund 662	\$ 4,103,997
			Total Working Capital Between Fund 661/662	\$ 6,597,207
<b>Expenditure detail by program</b>				
58100-Administration Fee	\$ 238,255	\$ 238,255	\$ 230,786	\$ 279,871
58200-Equipment Operations	1,637,191	1,637,191	1,424,306	1,638,639
58300-Building	362,531	382,781	350,819	386,273
99900-Transfers	1,575,000	1,575,000	1,575,000	2,081,000
	<u>\$ 3,812,977</u>	<u>\$ 3,833,227</u>	<u>\$ 3,580,911</u>	<u>\$ 4,385,783</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 662 Motor Pool - Depreciation Res</b>				
Revenue				
Grants	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	-	-	26,964	-
Other Revenues	175,000	175,000	261,451	130,000
Other Financing Sources	1,575,000	1,575,000	1,575,000	2,081,000
Revenue Totals	<u>1,750,000</u>	<u>1,750,000</u>	<u>1,863,415</u>	<u>2,211,000</u>
Expenditures				
Capital Outlay	1,438,000	2,276,072	1,597,844	1,703,500
Expenditure Totals	<u>1,438,000</u>	<u>2,276,072</u>	<u>1,597,844</u>	<u>1,703,500</u>
<b>Fund Total</b>	312,000	(526,072)	265,571	507,500
<b>Net Position, Beginning</b>	<u>3,330,926</u>	<u>3,330,926</u>	<u>3,330,926</u>	<u>3,596,497</u>
<b>Net Position, Ending</b>	<u>\$ 3,642,926</u>	<u>\$ 2,804,854</u>	<u>\$ 3,596,497</u>	<u>\$ 4,103,997</u>



#### 2022 Revenue Estimate Highlights:

- Rentals
- Estimated revenue of \$4,470,806 in rental and interest income - A 31.77% increase over 2021 estimate

#### 2022 Expenditure Highlights Compared to 2021:

- |                          |  |
|--------------------------|--|
| Administrative Services  | <ul style="list-style-type: none"> <li>• Decrease of \$14,000 in pension and OPEB liability expenses compared to 2021 estimate.</li> <li>• Increase of \$35,000 in general fund administrative fees</li> </ul> |
| Equipment Operations     | <ul style="list-style-type: none"> <li>• Increase of \$25,000 in fuel supplies</li> <li>• Decrease of \$25,000 in repairs and maintenance</li> </ul>   |
| Building                 | <ul style="list-style-type: none"> <li>• Decrease of \$10,000 in repairs and maintenance</li> <li>• Decrease of \$13,000 in tools and supplies</li> </ul>  |
| Capital Outlay-Buildings | <ul style="list-style-type: none"> <li>• Capital outlay of \$22,000 included for PW building gutters</li> </ul>  |
| Capital Outlay-Vehicles  | <ul style="list-style-type: none"> <li>• Capital outlay of \$1,362,500 includes one vehicle for Engineering, one for MP, one for Parks, eleven for Police, three for Public Works, two for Traffic</li> </ul>  |
| Capital Outlay-Equipment | <ul style="list-style-type: none"> <li>• Capital outlay of \$319,000 includes four backhoes for Public Works and one roller for Public Works</li> </ul>  |

# City of Wyoming

## Insurance Fund Target Reserves

### 2021-2022 Budget

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The insurance funds (678-684) account for the City's employee benefits, liability and property insurance. Certain insurance types are subject to reinsurance for individual and aggregates over specific levels.

Overview – The City's history of risk retention through its self-insurance program dates back to the mid-1970's when governments were unable to obtain commercial liability and property insurance coverage at cost effective rates. In 1998 a program of self-insured health insurance was added to the program.

In 2015 fund 677 was split into individual funds, 678-684, to separately account for each type of insurance activity. This was done to ease preparation for the annual fiscal year-end audit process.

Following are the reserve balances utilized for budgetary purposes:

#### General Liability (Fund 678)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (per occurrence)	\$500,000
Self-insurance risk retention (sewer liability per occurrence)	500,000
Six year average claims expense (50%)	61,041
Total target reserve	<u>\$1,061,041</u>
Projected ending reserve FY 2022	\$2,454,250

#### Fleet (Fund 679)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (50%) (liability per occurrence)	\$250,000
Six year average claims expense (50%)	41,684
Total target reserve	<u>\$291,684</u>
Projected ending reserve FY 2022	\$488,522

# City of Wyoming

## Insurance Fund Target Reserves

### 2021-2022 Budget

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#### Property (Fund 680)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Common coverage limit for various property and crime occurrences of \$1,000,000 (50%)	\$500,000
Six year average claims expense (50%)	1,640
Total target reserve	<u>\$501,640</u>
 Projected ending reserve FY 2022	 \$1,631,009

#### Life (Fund 681)

Life insurance is no longer self-funded. This fund is now serving as a flow through for the contributions from departments charged as a percentage of payroll and the expenses incurred.

Reserve for cash flow purposes only	<u>\$10,000</u>
Total target reserve	<u>\$10,000</u>
 Projected ending reserve FY 2022	 \$12,993

#### Workers' Compensation (Fund 682)

Historical reserve target (source Administrative Service Department Memo, January 13, 2006).

Stop Loss (50%)	\$375,000
Six year average claims expense (50%)	136,297
Total target reserve	<u>\$511,297</u>
Accrued Liabilities (Ongoing claims, Pension, OPEB)	<u>\$1,770,597</u>
Total target reserve and liabilities	<u>\$2,281,894</u>
 Projected ending reserve FY 2022	 \$3,178,635

City of Wyoming  
Insurance Fund Target Reserves  
2021-2022 Budget

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Health (including vision) (Fund 683)

In fiscal year 2021, the reserve target for the Health Insurance fund, at approx. 6% of annual claims, was reviewed and deemed to be less than a reasonable amount given the level of expenses incurred on an annual basis. Being consistent with the historical reserve target for other insurance funds, beginning in FY 2022, the reserve target for Health is being calculated based on the six year average claims expense.

Six year average claims expense (50%)	<u>\$3,658,369</u>
Total target reserve	<u>\$3,658,369</u>
 Projected ending reserve FY 2022	 \$5,854,199

Dental (Fund 684)

In 2016 the Insurance Fund was split into individual funds for ease of auditing and tracking. At this time Dental was split from Health. The dental plan does not have a stop loss. Being consistent with the historical reserve target for other areas, the reserve for Dental is being calculated based on the six year average claims expense.

Six year average claims expense (50%)	<u>\$188,943</u>
Total target reserve	<u>\$188,943</u>
 Projected ending reserve FY 2022	 \$351,234

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 678 General Liability Fund</b>				
Revenue				
Charges for Service	\$ 476,744	\$ 476,744	\$ 457,602	\$ 491,358
Interest and Rentals	-	-	19,000	11,738
Other Revenues (MMRMA Rebate)	-	-	97,468	100,712
Revenue Totals	<u>476,744</u>	<u>476,744</u>	<u>574,070</u>	<u>603,808</u>
Expenditures				
Personnel Services	1,263	1,263	884	2,127
Other Services and Charges	491,756	495,400	467,954	494,278
Transfers Out	-	-	-	-
Expenditure Totals	<u>493,019</u>	<u>496,663</u>	<u>468,838</u>	<u>496,405</u>
<b>Fund Total</b>	(16,275)	(19,919)	105,232	107,403
<b>Net Position, Beginning</b>	<u>2,241,615</u>	<u>2,241,615</u>	<u>2,241,615</u>	<u>2,346,847</u>
<b>Net Position, Ending</b>	<u>\$ 2,225,340</u>	<u>\$ 2,221,696</u>	<u>\$ 2,346,847</u>	<u>\$ 2,454,250</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 679 Fleet Insurance Fund</b>				
Revenue				
Charges for Service	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interest and Rentals	-	-	5,000	2,456
Other Revenues (MMRMA Rebate)	-	-	8,838	8,898
Revenue Totals	<u>150,000</u>	<u>150,000</u>	<u>163,838</u>	<u>161,354</u>
Expenditures				
Personnel Services	2,737	2,737	1,914	2,128
Other Services and Charges	135,822	143,718	135,034	160,382
Transfers Out	-	-	-	-
Expenditure Totals	<u>138,559</u>	<u>146,455</u>	<u>136,948</u>	<u>162,510</u>
<b>Fund Total</b>	11,441	3,545	26,890	(1,156)
<b>Net Position, Beginning</b>	<u>462,788</u>	<u>462,788</u>	<u>462,788</u>	<u>489,678</u>
<b>Net Position, Ending</b>	<u>\$ 474,229</u>	<u>\$ 466,333</u>	<u>\$ 489,678</u>	<u>\$ 488,522</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 680 Property Insurance Fund</b>				
Revenue				
Charges for Service	\$ 138,185	\$ 138,185	\$ 138,185	\$ 72,140
Interest and Rentals	-	-	28,059	10,166
Other Revenues (MMRMA Rebate)	-	-	65,920	61,210
Revenue Totals	<u>138,185</u>	<u>138,185</u>	<u>232,164</u>	<u>143,516</u>
Expenditures				
Personnel Services	2,946	2,946	2,062	2,128
Other Services and Charges	279,907	288,411	239,665	261,497
Transfers Out	-	-	-	-
Expenditure Totals	<u>282,853</u>	<u>291,357</u>	<u>241,727</u>	<u>263,625</u>
<b>Fund Total</b>	(144,668)	(153,172)	(9,563)	(120,109)
<b>Net Position, Beginning</b>	<u>1,760,681</u>	<u>1,760,681</u>	<u>1,760,681</u>	<u>1,751,118</u>
<b>Net Position, Ending</b>	<u>\$ 1,616,013</u>	<u>\$ 1,607,509</u>	<u>\$ 1,751,118</u>	<u>\$ 1,631,009</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 681 Life Insurance Fund</b>				
Revenue				
Charges for Service	\$ 32,976	\$ 32,976	\$ 29,753	\$ 28,500
Interest and Rentals	-	-	50	-
Other Revenues	-	-	-	-
Revenue Totals	<u>32,976</u>	<u>32,976</u>	<u>29,803</u>	<u>28,500</u>
Expenditures				
Other Services and Charges	29,400	29,400	29,000	29,400
Transfers Out	-	-	-	-
Expenditure Totals	<u>29,400</u>	<u>29,400</u>	<u>29,000</u>	<u>29,400</u>
<b>Fund Total</b>	3,576	3,576	803	(900)
<b>Net Position, Beginning</b>	<u>13,090</u>	<u>13,090</u>	<u>13,090</u>	<u>13,893</u>
<b>Net Position, Ending</b>	<u>\$ 16,666</u>	<u>\$ 16,666</u>	<u>\$ 13,893</u>	<u>\$ 12,993</u>

Life insurance is no longer self-funded by the City. This fund will serve as a flow through for the contributions from departments charged as a percentage of payroll and for the expenses incurred.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 682 Workers Compensation Fund</b>				
Revenue				
Charges for Service	\$ 653,325	\$ 653,325	\$ 640,417	\$ 690,672
Interest and Rentals	-	-	(388,080)	(381,909)
Other Revenues	-	-	-	-
Revenue Totals	<u>653,325</u>	<u>653,325</u>	<u>252,337</u>	<u>308,763</u>
Expenditures				
Personnel Services	3,578	3,578	2,504	4,255
Other Services and Charges	653,617	663,943	417,067	646,939
Transfers	-	-	500,000	-
Expenditure Totals	<u>657,195</u>	<u>667,521</u>	<u>919,571</u>	<u>651,194</u>
<b>Fund Total</b>	(3,870)	(14,196)	(667,234)	(342,431)
<b>Net Position, Beginning</b>	<u>4,188,300</u>	<u>4,188,300</u>	<u>4,188,300</u>	<u>3,521,066</u>
<b>Net Position, Ending</b>	<u>\$ 4,184,430</u>	<u>\$ 4,174,104</u>	<u>\$ 3,521,066</u>	<u>\$ 3,178,635</u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 683 Health Insurance Fund</b>				
Revenue				
Charges for Service	\$ 10,279,700	\$ 10,279,700	\$ 10,164,871	\$ 9,985,186
Interest and Rentals	-	-	(372,352)	(370,585)
Other Revenues	-	-	-	-
Revenue Totals	<u>10,279,700</u>	<u>10,279,700</u>	<u>9,792,519</u>	<u>9,614,601</u>
Expenditures				
Other Services and Charges	10,844,826	10,863,526	9,206,763	9,713,062
Transfers Out	-	-	1,000,000	-
Expenditure Totals	<u>10,844,826</u>	<u>10,863,526</u>	<u>10,206,763</u>	<u>9,713,062</u>
<b>Fund Total</b>	(565,126)	(583,826)	(414,244)	(98,461)
<b>Net Position, Beginning</b>	<u>6,366,904</u>	<u>6,366,904</u>	<u>6,366,904</u>	<u>5,952,660</u>
<b>Net Position, Ending</b>	<u>\$ 5,801,778</u>	<u>\$ 5,783,078</u>	<u>\$ 5,952,660</u>	<u>\$ 5,854,199</u>

2021 Estimate:

- Claims experience continues to be impacted positively by the MAPD implementation 1/1/18, including reductions in claims expense, stop loss and Priority Health administrative fees
- Includes a transfer to OPEB

2022 Budget:

- Based on the projections provided by Lighthouse Insurance Group
- Increased revenues due to 3% increase in what departments are charged to help offset the increase being seen in claims expenses for the current fiscal year and projected for next fiscal year
- Minimal change in administrative fees, MAPD fees, vision coverage, and Affordable Care Act (ACA) fees

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 684 Dental Insurance Fund</b>				
Revenue				
Charges for Service	\$ 425,000	\$ 425,000	\$ 465,403	\$ 379,094
Interest and Rentals	-	-	4,007	323
Other Revenues	-	-	-	-
Revenue Totals	<u>425,000</u>	<u>425,000</u>	<u>469,410</u>	<u>379,417</u>
Expenditures				
Other Services and Charges	369,760	369,760	404,849	336,575
Transfers Out	-	-	-	50,000
Expenditure Totals	<u>369,760</u>	<u>369,760</u>	<u>404,849</u>	<u>386,575</u>
<b>Fund Total</b>	55,240	55,240	64,561	(7,158)
<b>Net Position, Beginning</b>	<u>293,831</u>	<u>293,831</u>	<u>293,831</u>	<u>358,392</u>
<b>Net Position, Ending</b>	<u>\$ 349,071</u>	<u>\$ 349,071</u>	<u>\$ 358,392</u>	<u>\$ 351,234</u>

2021 Estimate:

- The actual claims experience is coming in reasonably close to budget

2022 Budget:

- Based on the projections provided by Lighthouse Insurance Group
- Minimal change in claims expected
- Minimal change in provider and General Fund administrative feed
- Budgeting for a transfer to OPEB
- Dental rates reduced by 10%

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 731 Pension Fund</b>				
Revenue				
Contributions from Local Units	\$ 3,786,199	\$ 3,786,199	\$ 3,198,362	\$ 4,106,771
Interest and Rentals	2,500,000	2,500,000	2,428,371	2,551,760
Other Revenues	10,135,331	10,135,331	28,549,196	9,650,584
Transfer In	133,000	133,000	211,508	161,683
Revenue Totals	<u>16,554,530</u>	<u>16,554,530</u>	<u>34,387,437</u>	<u>16,470,798</u>
Expenditures				
Administration	64,960	64,960	73,376	84,483
Investment Expense	614,100	614,100	517,221	537,518
Retirement Benefits	12,324,107	12,324,107	12,549,813	13,025,871
Transfers Out	143,400	143,400	211,508	161,683
Expenditure Totals	<u>13,146,567</u>	<u>13,146,567</u>	<u>13,351,918</u>	<u>13,809,555</u>
<b>Fund Total</b>	3,407,963	3,407,963	21,035,519	2,661,243
<b>Net Position, Beginning</b>	<u>178,941,996</u>	<u>178,941,996</u>	<u>178,941,996</u>	<u>199,977,515</u>
<b>Net Position, Ending</b>	<u><u>\$ 182,349,959</u></u>	<u><u>\$ 182,349,959</u></u>	<u><u>\$ 199,977,515</u></u>	<u><u>\$ 202,638,758</u></u>

- 2022 revenue based on actuarial valuation

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 732 OPEB Fund</b>				
Revenue				
Contributions from Local Units	\$ 5,582,888	\$ 5,582,888	\$ 5,279,498	\$ 4,603,662
Interest and Rentals	-	-	9,086	-
Other Revenues	2,407,862	2,407,862	7,912,895	2,542,538
Other Financing Sources	-	-	1,500,000	50,000
Revenue Totals	<u>7,990,750</u>	<u>7,990,750</u>	<u>14,701,479</u>	<u>7,196,200</u>
Expenditures				
Administration	26,600	26,600	19,700	68,636
Investment Expense	150,100	150,100	159,797	172,261
Health Benefits	3,108,680	3,108,680	2,758,000	3,006,220
Expenditure Totals	<u>3,285,380</u>	<u>3,285,380</u>	<u>2,937,497</u>	<u>3,247,117</u>
<b>Fund Total</b>	4,705,370	4,705,370	11,763,982	3,949,083
<b>Net Position, Beginning</b>	<u>48,099,025</u>	<u>48,099,025</u>	<u>48,099,025</u>	<u>59,863,007</u>
<b>Net Position, Ending</b>	<u>\$ 52,804,395</u>	<u>\$ 52,804,395</u>	<u>\$ 59,863,007</u>	<u>\$ 63,812,090</u>

- 2021 transfer estimates include additional from health and workers compensation funds
- 2022 revenue based on actuarial valuation
- 2021 health benefits are based on the annualized actual expense incurred to date
- 2022 health benefits are based on the actual plus average prior year increases
- 2022 contributions reflect all groups making the full actuarial recommended contributions

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 800 Capital Projects Revolving Fund</b>				
Revenue				
Taxes	\$ 2,389	\$ 2,389	\$ 2,389	\$ 2,514
Interest and Rentals	\$ 9,000	\$ 9,000	\$ 28,518	\$ -
Other Revenues	6,240	6,240	60,900	5,978
Revenue Totals	<u>17,629</u>	<u>17,629</u>	<u>91,807</u>	<u>8,492</u>
Expenditures				
Other Services and Charges	36,108	36,108	86,108	26,610
Capital Outlay	-	1,495,505	1,495,505	-
Transfers	-	-	-	800,000
Expenditure Totals	<u>36,108</u>	<u>1,531,613</u>	<u>1,581,613</u>	<u>826,610</u>
<b>Fund Total</b>	(18,479)	(1,513,984)	(1,489,806)	(818,118)
<b>Fund Balance, Beginning</b>	<u>2,351,096</u>	<u>2,351,096</u>	<u>2,351,096</u>	<u>861,290</u>
<b>Fund Balance, Ending</b>	<u>\$ 2,332,617</u>	<u>\$ 837,112</u>	<u>\$ 861,290</u>	<u>\$ 43,172</u>

- The transfers for FY 2022 are related to the Gezon Park project.
- Expenses for FY 2022 reflect the gypsy moth assessment and postage for mailings.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 995 Downtown Development Authority</b>				
Revenue				
Taxes	\$ 160,000	\$ 160,000	\$ 130,000	\$ 130,000
Interest and Rentals	-	-	3,901	-
Revenue Totals	<u>160,000</u>	<u>160,000</u>	<u>133,901</u>	<u>130,000</u>
Expenditures				
Supplies	100	100	100	200
Other Services and Charges	71,800	71,800	56,038	76,800
Transfers	25,000	25,000	25,000	25,000
Expenditure Totals	<u>96,900</u>	<u>96,900</u>	<u>81,138</u>	<u>102,000</u>
<b>Fund Total</b>	63,100	63,100	52,763	28,000
<b>Net Position, Beginning*</b>	<u>369,489</u>	<u>369,489</u>	<u>369,489</u>	<u>422,252</u>
<b>Net Position, Ending</b>	<u><u>\$ 432,589</u></u>	<u><u>\$ 432,589</u></u>	<u><u>\$ 422,252</u></u>	<u><u>\$ 450,252</u></u>

**\*Unrestricted**

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 996 Brownfield Redevelopment Authority</b>				
Revenue				
Taxes	\$ 90,000	\$ 90,000	\$ 60,365	\$ 80,000
State Grants	-	-	-	-
Interest and Rentals	-	-	698	-
Other Revenues	-	-	5,103	-
Other Financing Sources	-	-	-	-
Revenue Totals	<u>90,000</u>	<u>90,000</u>	<u>66,166</u>	<u>80,000</u>
Expenditures				
Supplies	-	-	-	-
Other Services and Charges	90,000	90,000	86,000	80,000
Capital Outlay	-	-	-	-
Transfers	-	-	-	-
Expenditure Totals	<u>90,000</u>	<u>90,000</u>	<u>86,000</u>	<u>80,000</u>
<b>Fund Total</b>	-	-	(19,834)	-
<b>Net Position, Beginning</b>	<u>25,376</u>	<u>25,376</u>	<u>25,376</u>	<u>5,542</u>
<b>Net Position, Ending</b>	<u><u>\$ 25,376</u></u>	<u><u>\$ 25,376</u></u>	<u><u>\$ 5,542</u></u>	<u><u>\$ 5,542</u></u>

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Fund: 998 Greater Wyoming Community Alliance CU</b>				
Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	250	250	997	500
Other Revenues	25,000	25,000	19,408	18,400
Donations	-	-	6,000	-
Revenue Totals	<u>25,250</u>	<u>25,250</u>	<u>26,405</u>	<u>18,900</u>
Expenditures				
Supplies	8,500	8,500	864	8,500
Other Services and Charges	33,000	33,000	19,837	30,000
Capital Outlay	-	-	17,900	-
Expenditure Totals	<u>41,500</u>	<u>41,500</u>	<u>38,601</u>	<u>38,500</u>
<b>Fund Total</b>	(16,250)	(16,250)	(12,196)	(19,600)
<b>Net Position, Beginning*</b>	<u>103,490</u>	<u>103,490</u>	<u>103,490</u>	<u>91,294</u>
<b>Net Position, Ending</b>	<u>\$ 87,240</u>	<u>\$ 87,240</u>	<u>\$ 91,294</u>	<u>\$ 71,694</u>

\*Beginning in 2020, Total Fund Balance includes Fund Balance dedicated to Police and Fire.  
Excludes the Community Enrichment Commission, Pinery Park Little League and  
Tree Commission.

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Community Enrichment Commission*</b>				
Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ 1,300
Interest and Rentals	-	-	-	-
Other Revenues	-	-	-	29,273
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,573</u>
Expenditures				
Supplies	-	-	-	1,747
Other Services and Charges	-	-	-	27,519
Capital Outlay	-	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,266</u>
<b>Fund Total</b>	-	-	-	1,307
<b>Net Position, Beginning</b>	<u>17,359</u>	<u>17,359</u>	<u>17,359</u>	<u>17,359</u>
<b>Net Position, Ending</b>	<u>\$ 17,359</u>	<u>\$ 17,359</u>	<u>\$ 17,359</u>	<u>\$ 18,666</u>

\*Part of the Greater Wyoming Community Resource Alliance

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

**Summary**

	<b>2021 Adopted Budget</b>	<b>2021 Amended Budget</b>	<b>2021 Estimated Amount</b>	<b>2022 Proposed</b>
<b>Wyoming Tree Commission*</b>				
Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest and Rentals	-	-	-	-
Other Revenues	2,000	2,000	1,890	2,000
Revenue Totals	<u>2,000</u>	<u>2,000</u>	<u>1,890</u>	<u>2,000</u>
Expenditures				
Supplies	-	-	-	-
Other Services and Charges	725	725	491	725
Capital Outlay	4,000	4,000	3,018	1,000
Expenditure Totals	<u>4,725</u>	<u>4,725</u>	<u>3,509</u>	<u>1,725</u>
<b>Fund Total</b>	(2,725)	(2,725)	(1,619)	275
<b>Net Position, Beginning</b>	<u>8,909</u>	<u>8,909</u>	<u>8,909</u>	<u>7,290</u>
<b>Net Position, Ending</b>	<u>\$ 6,184</u>	<u>\$ 6,184</u>	<u>\$ 7,290</u>	<u>\$ 7,565</u>

\*Part of the Greater Wyoming Community Resource Alliance